

## SEPARATE GROUP NON-FINANCIAL REPORT.

We are committed to being a socially and environmentally responsible corporate player in the global healthcare market. We have the ambition to shape future healthcare and build a sound base for sustainable growth.

### STRATEGY AND MANAGEMENT

As a healthcare Group with more than 300,000 employees, Fresenius plays an important role in society. For more than 100 years, our mission has been to preserve life, promote health, and improve patients' quality of life. The importance of modern and functional healthcare for society again became particularly clear in 2022. Our employees worldwide have continued to work tirelessly and under sometimes

difficult pandemic conditions – in clinics, dialysis centers, factories, and logistics. In acute care, we have reduced the number of intensive care beds and ventilation stations to the pre-pandemic level. The dialysis centers also continued to provide safe treatments, even for kidney patients infected with COVID-19. We have consistently ensured the supply of our vital medicines, medical devices, and services for critically and chronically ill patients.

For Fresenius, economic success is not an end in itself, but a means of continuously contributing to medical progress. The patient's well-being always comes first. It is our point of reference for all business decisions. The common

goal of all business segments is to improve healthcare quality and efficiency. We aim to provide innovative solutions and work proactively to enable a growing number of people to have access to high-quality, affordable medicine.

In our [Code of Conduct](#), we commit to integrity in dealing with our business associates as well as to socially responsible behavior and transparent communication. The Fresenius Code of Conduct defines basic principles that apply to all employees and the management of the Fresenius Group. It also sets out the framework for the relevant regulations of the individual business segments, and defines

our respective activity areas. Further information can be found in the Compliance and integrity chapter on pages 180 ff.

- We take responsibility for our patients' well-being and are committed to the highest quality in our products, treatments, and services.
- We want to do the right thing and comply with all applicable rules and laws. In addition to legal requirements, we adhere to high ethical standards and rules of good corporate governance.
- We largely owe our success and growth to the commitment of our more than 300,000 employees worldwide. Our aim is therefore to be perceived as an attractive employer to acquire talent, retain employees, and allow them to further develop their skills.
- We think and act long-term in our business decisions. We protect nature as the basis of life and treat resources with care.
- We are committed to respecting human rights as defined by international standards, such as the Declaration of Human Rights of the United Nations.

We analyze the impact of our actions with the help of the United Nations' 17 **Sustainable Development Goals** (SDGs). A particular focus is on the goals of good health and well-being (SDG 3), high-quality education (SDG 4), and decent work and economic growth (SDG 8). We also align our sus-

tainable actions closely to the United Nations Global Compact and the sustainability requirements of the capital market. Further information is available on our [website](#).

## THE BUSINESS MODEL

Fresenius is a global healthcare Group and one of the leaders in its respective markets. The Fresenius Group comprises four independently operating business segments managed by Fresenius SE & Co. KGaA: **Fresenius Medical Care** is the world's leading provider of products and services for individuals with renal diseases based on publicly reported revenue and the number of patients. **Fresenius Kabi** provides lifesaving medicines, medical devices, and services for the critically and chronically ill. **Fresenius Helios** is Europe's largest private hospital chain, with clinics in Germany, Spain, and Latin America. **Fresenius Vamed** specializes in healthcare facilities projects and service business. The Corporate segment comprises the holding functions of Fresenius SE & Co. KGaA as well as Fresenius Digital Technology GmbH, which provides services in the field of information technology. The Group Management Report contains on pages 26 ff. additional information on the Group's business model and ownership structures, on legal and economic factors, as well as key sales markets and competitive positions.

## OUR VALUE CHAIN

Fresenius has an international distribution network and operates more than 90 production facilities. The largest of these are located in the United States, China, Japan, Germany, and Sweden. In the Fresenius Group, all purchasing processes are controlled by central coordination points in the business segments. Competence teams bundle the needs, conclude framework contracts, and continuously monitor current market and price trends. They also coordinate global procurement for individual production sites or clinics and initiate quality and safety controls for raw materials and procurement goods. Supply reliability and quality of care play an important role in an environment characterized by ongoing cost-saving efforts by healthcare providers and by price pressure in the markets. We therefore constantly optimize our purchasing processes, standardize procurement materials, identify new sources of supply, and negotiate the best possible price deals. Maintaining high flexibility while meeting our strict quality and safety standards is crucial. A broad portfolio of suppliers reduces potential procurement or raw material shortages in both the product and service business. Additional information is included in the Procurement section of the Group Management Report on page 48.

## SUSTAINABILITY RISKS

The identification and assessment of potential sustainability risks (non-financial risks) initially takes place at both the Group level and in the four business segments via the existing risk management system. Sustainability risks are covered by the existing risk catalogs and risk reporting of the

Fresenius Group. In the fiscal year 2022, sustainability risks were recorded and assessed in a harmonized approach with the financial, legal, and compliance risks across the Group in the risk management system. At least quarterly, potential sustainability risks are evaluated at Group level by the corporate functions Risk Management & Internal Control System, Business Integrity, and Investor Relations & Sustainability of Fresenius SE & Co. KGaA, and supplemented if necessary.

In 2022, Fresenius Medical Care mandated an independent external tax auditor to review the Tax Compliance Management System (Tax CMS) in Germany based on an auditing standard (IDW PS 980) and OECD standards. The audit report confirmed that the company appropriately mitigates tax-related risks.

In the reporting period, we reviewed potential sustainability risks in the areas of climate change and water scarcity based on the analysis from the 2021 reporting year. We did not identify any material risks to our business model in the past fiscal year in either area. Additional information can be found in the Environment chapter starting on page 200. Our human rights risk assessment is explained on page 195. Overall, in the reporting period, we did not identify any material non-financial risks, taking into account **risk mitigating measures** (net risk assessment), related to our own business activities, business relationships, products, or services that are very likely to have an adverse effect on the

non-financial aspects mentioned above or on our business operations. The Group Management Report contains further information on opportunities and risks as well as a detailed presentation of risk management on pages 85 ff.

Due to the international nature of the Group and the broad spectrum of security-related tasks, the Group function **Corporate Business Continuity** is continuously being developed and assigned additional activities. Today, the function is responsible for corporate security, fire protection, corporate crisis management and travel security worldwide. In addition, those responsible deal with issues relating to maintaining or restarting business operations in or after crisis situations and also provide support in an operational context where necessary. Further information on business continuity is provided in the relevant chapters regarding the business segments.

## OUR SUSTAINABILITY GOALS AND PROGRAMS

We pursue specific sustainability approaches at the level of the four business segments and Fresenius SE & Co. KGaA. The business segments build their own sustainability programs within the framework provided by the Group Sustainability Management and regularly review how they can further develop and optimize them.

In May 2021, the Fresenius Annual General Meeting approved a new compensation system for the members of the Management Board of Fresenius Management SE. In the context of short-term variable compensation, ESG (Environmental, Social, and Governance) targets have an influence on compensation in this system, with a weighting of 15%.

The focus of the ESG targets is on the key sustainability topics identified by Fresenius in the materiality analysis: quality/patient well-being, innovation and digital transformation, employees and diversity, environment, and compliance and integrity. With the identification of key performance indicators (KPIs) and the definition of comprehensive management concepts, the company will create a basis to make the sustainability performance of the business segments measurable. The identified KPIs are intended to facilitate target setting and measurement in the long term and a selection of these also to be incorporated into the variable compensation of the company's executives. From 2023, quantitative ESG KPIs will be included in the short-term incentive (STI) of the Management Board, covering the key sustainability topics of medical quality/patient satisfaction, and employees. For the long-term incentive (LTI), the integration of a reduction target for CO<sub>2</sub>e emissions is planned.

In the reporting year, the members of the Executive Board achieved the ESG targets. A detailed presentation can be found in the Compensation Report starting on page 243 of the Annual Report 2022. The [ESG methodology](#) for determining target achievement is available on the website of Fresenius SE & Co. KGaA.

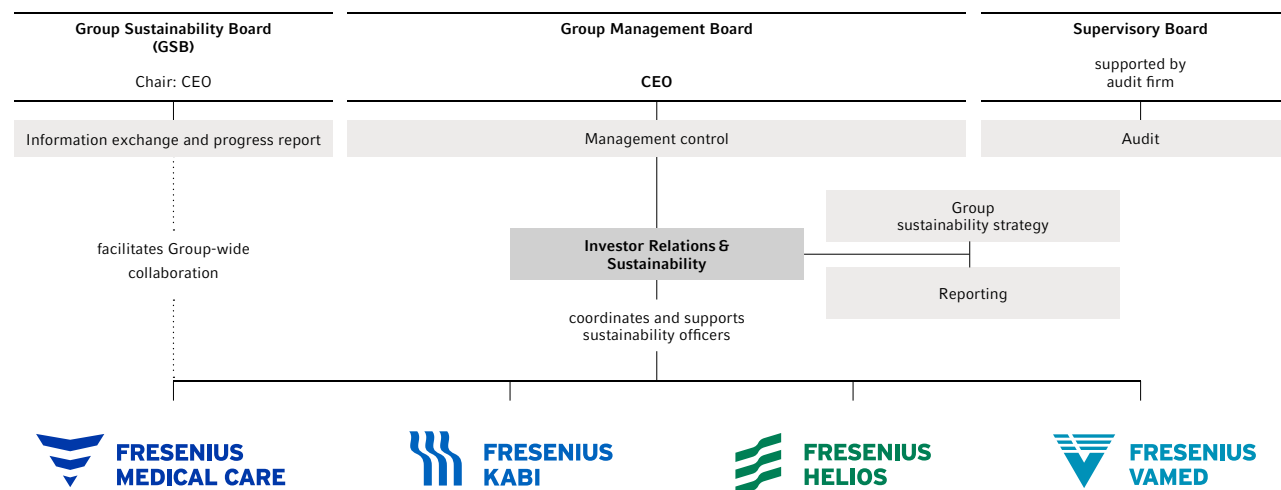
For Fresenius Medical Care, the success of global sustainability efforts depends on cooperation between all regions and global functions, and the exchange of best practices. The business segment strives to leverage scale

and expertise and takes regional needs into account in its activities. In 2022, Fresenius Medical Care established 10 new global policies and other standards, for example in the areas of diversity, employee engagement, and data protection. It also defined new global performance indicators for various areas of the sustainability program, including a quality index for patient treatments. The success of the Global Sustainability Program was measured using a control and calculation model that evaluates more than 50 aspects. Throughout the duration of the program, progress was linked with Fresenius Medical Care's Management Board compensation via a sustainability target.

Based on the results of the Global Sustainability Program, in 2022, the business segment developed a new set of global targets for the coming years. The Supervisory Board also decided on new sustainability goals for Management Board compensation in 2023. They are linked to progress of Fresenius Medical Care's sustainability targets in the areas of patient satisfaction, employee satisfaction, and sustainable products and services.

In February 2022, the Management Board of Fresenius Management SE implemented a climate target, complementing the existing sustainability goals and programs for the Fresenius Group. The Fresenius Group aims to achieve climate neutrality by 2040 and to reduce 50% of absolute scope 1 and scope 2 emissions by 2030 compared to 2020. We will continuously assess scope 3 emission impacts for inclusion in our targets. Further information on our environmental management and emissions within our business segments and the Group are provided in the chapter Environment on pages 200 ff.

## FRESENIUS GROUP SUSTAINABILITY ORGANIZATION



## OUR SUSTAINABILITY ORGANIZATION

Sustainability at Fresenius is the responsibility of the Chief Executive Officer (CEO) of Fresenius Management SE, as shown in the overview above. Fresenius Management SE is the general partner of Fresenius SE & Co. KGaA. The Group Management Board is regularly informed about sustainability issues by the Investor Relations & Sustainability department of Fresenius SE & Co. KGaA. The Management Board and the Supervisory Board review the progress and the results of the sustainability management, which are then published in the separate Group Non-financial Report. The Supervisory Board is supported in this process by the auditor's limited assurance engagement. The Audit Committee

has a special role in reviewing the Group Non-financial Report. The Supervisory Board as a whole is responsible for monitoring the Company's sustainability performance. Changes within the Boards are presented in the Corporate Governance Declaration on pages 227 ff. as well as in the overview of our Boards on pages 406 ff. in the Group Annual Report 2022.

Investor Relations & Sustainability coordinates the implementation of sustainability guidelines and standards at operational level and is responsible for the non-financial reporting of the Fresenius Group. Business Integrity (formerly Corporate Compliance) is responsible for our Code of Conduct and manages issues relating to human rights, supply

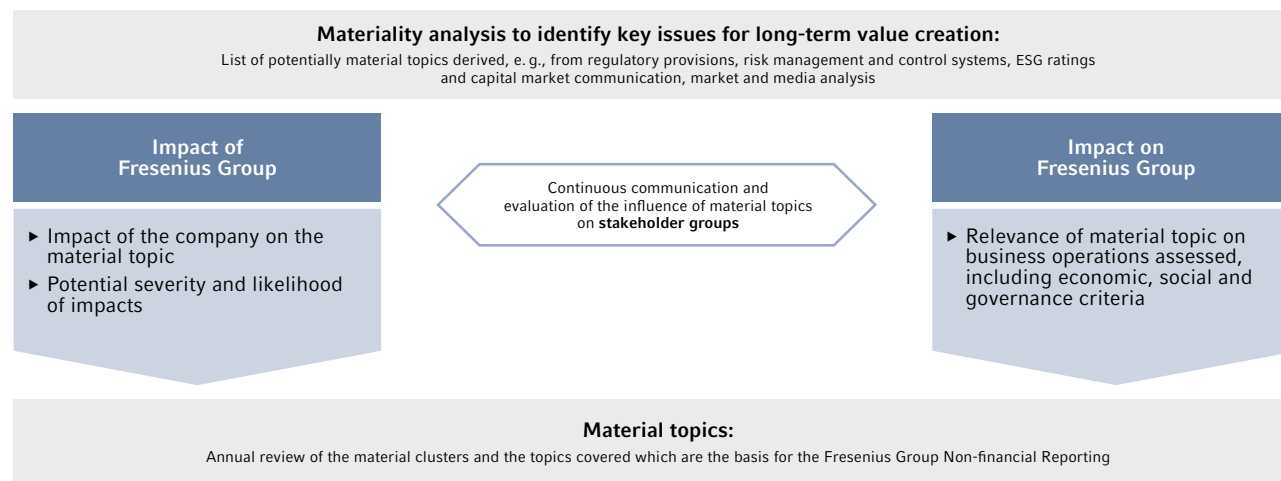
chain, and compliance. Data protection and Cybersecurity are independent areas of responsibility. The departments and functions at Fresenius SE & Co. KGaA level support the business segments in the development of guidelines and management concepts relating to these sustainability topics. The business segments have also defined departments and responsible persons – often in the form of sustainability officers who coordinate all sustainability issues within the business segment. Fresenius Medical Care is itself a stock-listed company and has therefore established its own sustainability governance structure. Sustainability is also an integral part of the Management Board there. The highest governing body for sustainability activities at Fresenius Medical Care is the Sustainability Decision Board. Headed by the CEO, it is responsible for integrating sustainability into the company's strategy and business. Together with the Sustainability Decision Board, the Management Board decides on strategic initiatives.

Committees at business segment level are explained in the respective governance sections in this report.

### THE GROUP SUSTAINABILITY BOARD

The Group Sustainability Board (GSB) is composed of those responsible for sustainability at Group level and in the business segments and is scheduled to meet every two months. The Board is chaired by the CEO. The Board discusses the future sustainability strategy of the Fresenius Group. The

### MATERIALITY REVIEW



overall goal of the GSB is to identify the most important sustainability issues for the Group and to strengthen intra-Group cooperation.

In 2022, four GSB meetings were held, thereof three under the leadership of the CEO. That year, the GSB focused on the implementation of the EU taxonomy, the exchange of best practices, and the implementation of the ESG targets of the Management Board of Fresenius Management SE. Further, the forthcoming regulatory provisions under the EU-CSR Directive (Corporate Sustainability Reporting Directive) were discussed, as was a review of the material topics for the Fresenius Group.

### OUR MATERIALITY ANALYSIS

Since 2017, we have been identifying the material topics for the Fresenius Group in a comprehensive materiality analysis. This is carried out every two to three years, depending on possible changes in the corporate structure and the operating business performance. In addition, we review the material topics annually to ensure that they are up to date. Material are those aspects that are relevant for understanding Fresenius' business performance, results of operations, and position, as well as for understanding the effects of its business activities on the non-financial aspects.

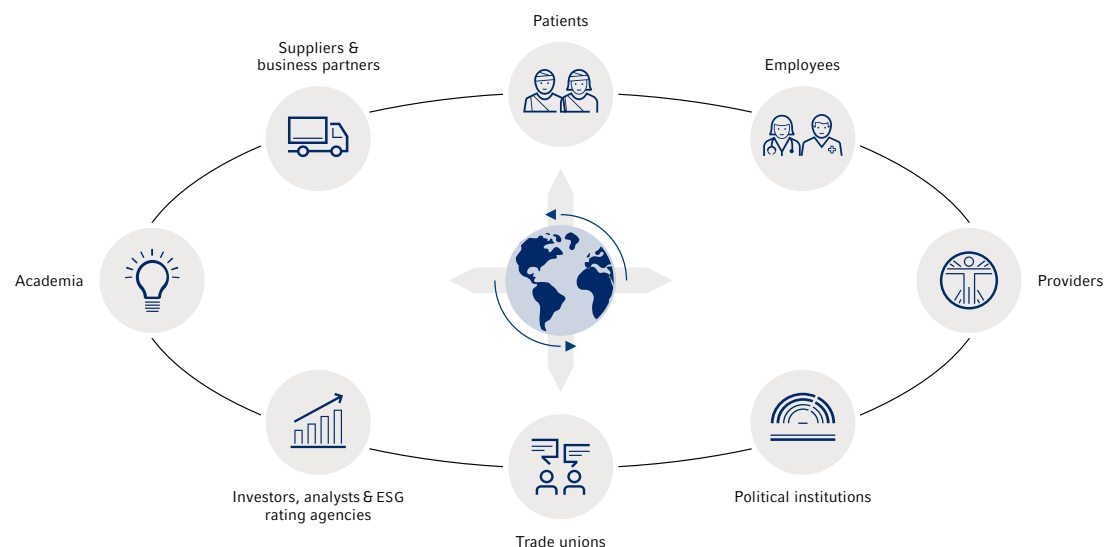
We conducted our last comprehensive materiality analysis in the 2020 reporting year. The multi-stage analysis process in accordance with the German Commercial Code (HGB) and Global Reporting Initiative (GRI) is described in the [Fresenius Sustainability Report 2020](#). In 2021, we checked the actuality of the analysis by means of an environment analysis, followed by a review in the GSB in 2022. This was followed by an assessment regarding potential changes in materiality with those responsible in the business segments and a gap analysis base on recognized ESG ratings and reporting standards, e. g. GRI. Based on the results, the reporting structure was adjusted and aligned with the responsible.

### MATERIALITY ANALYSIS RESULTS

The review of the materiality analysis in the reporting year did not indicate any changes in the 6 material non-financial topic clusters and 15 individual topics compared to the previous year.

However, the content of individual topics and topic clusters was further deepened in the reporting year, such as the topic Cybersecurity, which is presented in a chapter of its own since 2022. The structure of the chapters in this report reflects the main topic clusters. The various individual topics are assigned to the chapters according to their prioritization, and their management approach is described according to the requirements of GRI and the HGB.

### STAKEHOLDERS & PARTNERSHIPS



### STAKEHOLDERS AND PARTNERSHIPS

Fresenius is involved in a diverse network of stakeholder groups. We gain valuable insights from this exchange, which we use to continuously develop our quality and sustainability management as well as our reporting procedures. Our main stakeholders are visualized in the graph on this page. Our exchange with political institutions and external organizations are focused on the fields of healthcare and patient care.

### EU TAXONOMY

For the fiscal year 2021, we reported for the first time on the EU Taxonomy eligibility of our economic activities for the environmental objectives of climate change mitigation and adaptation. For the fiscal year 2022, we have supplemented the mandatory reporting on the application and results of the conformity criteria (Alignment). This is conducted in accordance with the mandatory disclosures required by Regulation (EU) 2020/852 of June 18, 2020 on establishing a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (EU Taxonomy Regulation) and the delegated acts adopted for this purpose.

In the reporting year 2022, we again compared the descriptions of economic activities from Annex I (Substantial contribution to climate mitigation) and Annex II (Substantial contribution to climate change adaptation) with our products and services, investment expenditures and expenses. This process confirmed that, as in the previous year, we can focus on analysing the requirements relating to the environmental objective climate change mitigation (Annex I). For this purpose, further information on the Revenue, Capex and Opex KPIs has been discussed, collected and consolidated at business segment level and their divisions in a multi-stage process. The determination of the EU Taxonomy KPIs was based on our financial reporting system to ensure a complete and unambiguous reconciliation to the corresponding items in the annual financial statements and to avoid double counting.

The analysis confirmed our previous findings. As a global healthcare Group with products and services for dialysis, hospital and outpatient care, our core business activities are not covered by the environmental objectives to be applied to date. This is reflected in the still low EU Taxonomy-eligible share of our revenues. However, our investments in existing and new building infrastructure represent the EU Taxonomy-eligible Capex share. And also for our operating expenses (Opex), after further and more in-depth assessment, our previous findings were confirmed that no significant EU taxonomy-eligible shares could be identified.

In addition, in the reporting year we assessed our EU Taxonomy-eligible economic activities for compliance with the conformity criteria, consisting of technical screening criteria for a significant contribution to the environmental objectives and the avoidance of significant harm, as well as the minimum safeguards. For this purpose, current construction projects of the business segments were analyzed with the relevant technical experts to determine the applicability of the EU Taxonomy requirements. The analysis showed that the substantial contribution cannot yet be implemented or substantiated at the current time in the activities applicable to us, namely new construction of buildings (7.1), renovation of buildings (7.2) and acquisition of buildings (7.7). In the future, we will continue to review and, where possible, implement the application of the EU Taxonomy conformity criteria in our construction projects.

#### EU TAXONOMY KPIS 2022

KPI	Taxonomy-aligned	Taxonomy-eligible but not aligned	Taxonomy non-eligible
Revenue	0.0%	1.0%	99.0%
Capex	0.0%	36.7%	63.3%
Construction of new buildings		5.7%	
Renovation of existing buildings		7.6%	
Acquisition and ownership of buildings		23.4%	
Opex	0.0%	0.0%	100.0%

Please refer to the chapter Further key figures on pages 219ff. for the detailed tables in accordance with the EU Taxonomy Regulation.

#### Revenue

Total revenue in fiscal year 2022 forms the denominator of the revenue KPI's and can be taken from the consolidated Group's income statement on page 287 prepared in accordance with IAS 1. The EU Taxonomy-eligible revenue in 2022 (1.0%) relates to external revenue generated by Fresenius Vamed in the project business with healthcare facilities (according to IFRS 15). Of the total amount €424 million, the majority of €403 million are related to the economic activity construction of new buildings (7.1) and the remaining part to renovation of buildings (7.2). These EU Taxonomy-eligible economic activities do not currently meet the substantial contribution criteria and are therefore not EU Taxonomy-aligned. For the reporting year 2022, no further economic activities are applicable, that make a material contribution of at least 1% to the total revenue in fiscal year 2022.

## Capex

The amounts used to calculate the Capex KPI (denominator) are based on the capital expenditures reported in the consolidated financial statements resulting from additions in the fiscal year to property, plant and equipment (IAS 16) and other intangible assets (IAS 38) excluding goodwill. In addition, the EU Taxonomy KPI takes into account right-of-use assets (IFRS 16). That also includes the additions from business combinations. This information can be found in the notes to the consolidated financial statements on pages 332, 334 and 363.

For the identification of the EU Taxonomy-eligible share (numerator), the Capex projects of the business segments were examined in more detail on the basis of this definition. This was done by allocating the value-based components to the relevant economic activities from Annex I, essentially the construction of new buildings (7.1), the renovation of buildings (7.2) and, for leasing projects, the acquisition of buildings (7.7). After analyzing the Capex definitions of the EU Taxonomy Regulation, we determined only the Capex associated with the purchase of products and services from a Taxonomy-eligible economic activity as applicable.

The EU Taxonomy-eligible Capex share 2022 (36.7%) relates to investments of all business segments in new construction and renovation of buildings, such as clinics or production facilities. In 2021, the share was 49%. The decrease in the reporting year is mainly due to two acquisitions of Fresenius Kabi, which disproportionately increase the Capex KPI (denominator). Of the total amount €1,290 million in 2022, €202 million are related to the economic activity construction of new buildings (7.1) and €265 million to renovation of buildings (7.2), consisting entirely of additions to buildings and additions to assets under construction, and €823 million to right-of-use assets (IFRS 16) and acquisition of buildings (7.7), of which €63 million resulted from business combinations. These EU Taxonomy-eligible economic activities do not currently meet the substantial contribution criteria and are therefore not EU Taxonomy-aligned. For the reporting year 2022, no further economic activities are applicable, that make a material contribution of at least 1% to the Capex KPI (denominator).

## Opex

The amounts used to calculate the Opex KPI (denominator) are based on the direct costs of research and development reported in the consolidated financial statements (Notes, page 325) and the costs of short-term leases (Notes, page 363). In addition, the cost of maintenance and repair including repair materials, were queried from the local Enterprise-Resource-Planning (ERP) systems for all business segments. For the identification of EU taxonomy-eligible shares (numerators), the above line items were matched with the descriptions of economic activities from Annex I. After analyzing the Opex definitions of the EU Taxonomy Regulation, we determined only the portion of operating expenses related to the purchase of products and services from a taxonomy-eligible economic activity to be applicable. As part of the analysis, we have not identified any material EU Taxonomy-eligible components that are directly attributable to relevant economic activities as defined by the EU Taxonomy. The main expenditures for the maintenance of our building infrastructure are capitalized and are thus reflected in the EU Taxonomy-eligible Capex share.



## WELL-BEING OF THE PATIENT

Rising life expectancy and the growing global population make access to high-quality medical care increasingly important. Fresenius is committed to providing access to healthcare and medicine to as many people as possible worldwide.

The Fresenius Group's revenue encompasses the market segments **healthcare products** and **healthcare and services**. Healthcare and services, i.e. the care of patients in our own healthcare facilities, accounts for the majority of revenue with approximately 71%. Further information on our markets can be found on pages 49ff. of the Annual Report 2022.

### REVENUE BY MARKET SEGMENT 2022

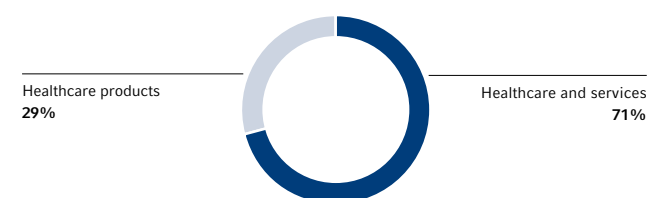
	Fresenius Medical Care	Fresenius Kabi	Fresenius Helios	Fresenius Vamed
Share of Group revenue, in %	47%	19%	29%	5%
Thereof healthcare and services	79%	0%	100%	100%
Thereof healthcare products	21%	100%	0%	0%

## PATIENT AND PRODUCT SAFETY

### OUR APPROACH

At Fresenius, our aspiration is to provide patients with the best possible care. Therefore, we offer them medical treatments and products that meet our strict requirements for quality and safety. It is essential for the safety and well-being of our patients that we appropriately label our products, describe our services in a transparent manner, and provide all relevant information to patients or their relatives in our healthcare facilities. For healthcare professionals, relevant information on pharmaceutical products or medical equipment is provided through dedicated communication channels, for example websites, and trained experts from our business segments.

### GROUP REVENUE SPLIT 2022



### Organization and responsibilities

Within the Fresenius Group Management Board, the Chief Executive Officers (CEOs) of the business segments are responsible for operational management. The responsibility for quality management and quality assurance is regulated by the respective Management Board committees or managements, e. g. via a business allocation plan. The business allocation plan of the Fresenius Group Management Board does not provide for a separate department for this purpose. As part of **risk reporting**, the Fresenius Group Management Board is informed quarterly about the effectiveness of the quality management systems, i.e. about risks or incidents that could have a significant impact on the operating business, the reputation or the value chain of the Group and its business segments. The Audit Committee of the Supervisory Board is informed of these developments on a quarterly basis, the Supervisory Board on an annual basis. For further information, please refer to page 86 in the Risk Report and page 180f. in the Group Non-Financial Report, section Compliance.

In the business segments, employees must ensure that the applicable quality and safety regulations are always applied in their areas of responsibility. The employees in the production facilities, outpatient centers, and hospitals have a special obligation to exercise due care. The organizational structures are adapted to the requirements of the individual business segments.

In the area of quality management, we monitor, manage, and improve processes with performance indicators. Our quality management systems meet and are based on various standards or are adapted to them, because the requirements differ for healthcare facilities and for the development, production and distribution of pharmaceuticals or even medical-technical products.

We use different applications, such as externally provided IT systems or self-developed applications, to support our quality management systems. All locations are subject to regular, e. g. annual, **external and internal audits**. Additionally, we carry out **peer reviews** in our hospitals, if the internal quality targets of a hospital are not met. This is done whenever the evaluation of the quality indicators reveals deviations from the internal targets. The results of these audits or peer reviews for each business segment are presented in the evaluation sections of this chapter.

**Training courses** for our employees, which are an essential part of guaranteeing the safety of our patients and products, are an important component of our quality management systems.

Further information on employee training can be found in the Employee development section on pages 155 ff.

### Policies and regulations

The business segments comply with the applicable laws within the framework of quality management. Internationally applicable frameworks are particularly important for **product quality** at our production sites and distribution centers and subsequently also for **product safety**. In our clinics and healthcare facilities, we apply internationally recognized standards from the hospital sector, local-regulatory requirements and laws for the outpatient and inpatient care of patients, e. g. the Fifth Book of the Social Code (SGB V) in Germany, which regulates basic requirements for quality assurance. We measure the **quality of patient care** as well as the **patient satisfaction** with various indicators.

Depending on the business area and market, we are subject to further specific regulatory requirements and standards. This includes legislation on the Registration, Evaluation, Authorization and Restriction of Chemicals (REACH),

the Restriction of Hazardous Substances (RoHS), and the Medical Device Regulation (MDR), among other standards. In addition, we have to adhere to regulations that specify products used in patient treatments, e. g. product safety provisions with regard to hazardous materials in single-use products in hospitals.

In addition, the business segments apply their own comprehensive guidelines, which serve as internal orientation, and which contain concrete instructions for specific processes.

The specific approaches and various measures implemented to meet the high requirements for patient and product safety are described on pages 113 ff.

### Certifications and commitment

Our commitment to patients' health and well-being in the business segments is reviewed and certified by external partners or regulatory bodies. We are continuously expanding the number of sites certified to ISO 9001 standard, applicable international acknowledged care or hospital standards, or quality standards provided for centers of expertise for certain areas of treatment. Not all locations have the same scope of certifications<sup>1</sup>. However, at the very least they adhere to internal quality standards, which consider the applicable regulatory provisions.

<sup>1</sup>Coverage at business segment level depends on applicable standards or regulation..

In addition to the standards of the International Organization for Standardization (ISO), we use the following quality principles or standards, among others:

- the methodology of the [Initiative for Quality Medicine](#) (IQM), the model of the [European Foundation for Quality Management](#) (EFQM), the standards of the [Joint Commission International](#) (JCI), and the Spanish Association for Standardisation UNE, for **healthcare facilities**, and
- Good Manufacturing Practice (GMP), [current Good Manufacturing Practice](#) (cGMP), Good Distribution Practice (GDP), Guideline on Good Pharmacovigilance Practices (GVP), MDR, the Code of Federal Regulations (CFR) of the U.S. Food and Drug Administration (FDA), and the ISO 13485 quality management standard for medical devices in our **production business** of Fresenius Medical Care and Fresenius Kabi.

In 2022, four further locations were added to ISO 9001 (2021: six). In addition, Helios Spain received the Joint Commission International Enterprise gold seal. With this award, the company has become the first private hospital group in the world to have this accreditation, as well as the first healthcare operator in Europe.

The Fresenius Group quality management approach is controlled by internal specialists or dedicated functions within the business segments. Relevant data is reviewed regularly, in some cases daily. If deviations occur, our specialists initiate root cause analyses or peer reviews; they evaluate deviations and, if necessary, determine corrective or preventive actions. Regular internal audits and self-in-

spections – at least annually, often at higher frequencies – support data verification and management approaches, for certified and non-certified entities. Thus, we ensure that patient health activities comply with internal guidelines and regulatory provisions. The overarching ambition is to improve the efficiency and coverage of our quality management systems and, ultimately, the credibility of the procedures and systems in place.

In 2022, 77% of the production sites of **Fresenius Medical Care** managed by the Manufacturing and Supply Chain division were certified to ISO 9001 or 13485. The business segment regularly carries out internal audits following a risk-based approach.

**Fresenius Kabi's** quality management system is organized in accordance with the ISO 9001 standard and is binding for all organizations of the business segment. Compliance with the standard is reviewed by TÜV SÜD in annual audits at a global level and covers 120 Fresenius Kabi organizations through a matrix certification; one further organization holds a local ISO 9001 certificate. In addition, numerous manufacturing plants have supplementary certifications, such as ISO 13485 for medical devices, food safety management system according to ISO 22000 or GMP in general for pharmaceuticals.

**Helios Germany** applies the German Inpatient Quality Indicator (G-IQI) management system in all German clinics. Newly acquired entities are integrated into this management system from the start of the acquisition. Further certifications encompass the acknowledgment as centers of

medical expertise, e. g., for oncology, diabetes, endoprosthetics, or others.

**Helios Spain** also gears its quality management toward the requirements of recognized international quality standards. All hospitals and centers are certified according to ISO Standard 9001 and continued to be certified according to the Spanish Association for Standardization, UNE, or other relevant standards in the hospital sector, e. g., JCI or EFQM standards. Fundación Jiménez Díaz was the first hospital in the world to receive the EFQM Global award. It has obtained more than 750 points, which also gives it the EFQM 7 Stars seal, the highest score for this standard.

**Fresenius Vamed** aligns its internal processes to established quality standards such as ISO 9001, the sector-specific standard EN15224 for quality management in healthcare, and ISO 13485, as well as the EFQM standards. In addition, Fresenius Vamed has certified several healthcare facilities according to international standards such as JCI, ISO, or the German QMS-REHA (Qualitätsmanagementsystem der Deutschen Rentenversicherung Bund für Reha-Kliniken). All inpatient rehabilitation facilities in Germany must be certified in accordance with a procedure recognized by the Federal Association for Rehabilitation (Bundesarbeitsgemeinschaft für Rehabilitation e. V. – BAR), such as QMS-REHA. All certifications form the basis for the continuous improvement of the processes at Fresenius Vamed.

In total, 100% of the entities of Fresenius Vamed are covered by an external quality standard, based on the aforementioned various applicable certifications and regulatory provisions.

## FRESENIUS MEDICAL CARE

### Organization and responsibilities

The Global Medical Office drives the medical strategy and coordinates activities that contribute to the advancement of medical science and patient care. The Global Medical Office is led by the Global Chief Medical Officer who is a member of the Management Board of Fresenius Medical Care. Key findings produced by the Global Medical Office are reviewed by multiple stakeholders across the company. These findings are published on a regular basis and shared with the medical community.

### Internal rules of conduct and guidelines

Fresenius Medical Care's commitment to continuously improve the quality of care is included in their Code of Ethics and Business Conduct. The **Global Patient Care Policy** outlines the principles, responsibilities, and processes in connection with medical strategy and quality management, patient experience surveys and patient grievance mechanisms. Responsibility for integrating the policy into the business operations lies with senior medical leadership and the interdisciplinary patient care teams across the globe.

When it comes to the safety and quality of products and services, the business segment is guided by its **Global Quality Policy**. This policy also covers the obligation to comply with relevant regulations and maintain environmentally sound and efficient operations. It is the basis for regional quality manuals and further policies covering responsibilities, training, risk assessments, and audits. Product safety and quality are overseen by the newly established Care Enablement segment, which was implemented on January 1, 2023. The Management Board is regularly informed about the global quality and safety performance.

Over the past few years, Fresenius Medical Care has merged the quality management systems in Europe, Middle East, and Africa, as well as in Latin America, and Asia-Pacific.

Fresenius Medical Care continually measures and assesses the quality of the care provided in its dialysis clinics based on internationally recognized quality standards. These include those of the global nonprofit Kidney Disease: Improving Global Outcomes (KDIGO) initiative, the U.S. National Kidney Foundation's Disease Outcomes Quality Initiative (KDOQI), and the European Renal Best Practice guidelines. The business segment also considers industry-specific clinical benchmarks and its own quality targets.

### Patient information

Fresenius Medical Care treats patients across the full spectrum of chronic kidney disease. The company aims to empower them to make informed decisions about the **treatment options** that best fit their unique circumstances. Home dialysis provides patients with the opportunity for greater independence and control over their time and health outcomes. It also allows Fresenius Medical Care to expand its healthcare capacity, increasing the number of patients that can receive dialysis treatment. In addition, by facilitating access to treatment for patients living in more remote regions, the company aims to widen its geographical reach and reduce patient travel.

### Patient satisfaction

The business segment uses the information collected by patient experience surveys to evaluate the services provided by its dialysis clinics and implement global improvement plans. Over time, the company has strengthened its efforts to improve patient education, individualized patient care, and service excellence. For example, Fresenius Medical Care has used feedback from the surveys to develop educational materials that help clinic staff better inform their patients more comprehensively about health-related topics.

## Surveillance and reporting systems

Post-market surveillance, or the act of monitoring the products that have been released to the market, is an integral part of quality management. It is essential that products and services are effective and reliable, and that they pose as little a risk as possible to patients. Standards for planning, conducting, and monitoring clinical studies help enhance the product quality and safety of products. Should any issue arise concerning the safety of our products, Fresenius Medical Care takes corrective action. This could include publishing further information and data on the product after market introduction, or recalling the product. Fresenius Medical Care strives to comply with legal and regulatory requirements in monitoring the adverse effects of drugs – also called pharmacovigilance – and medical devices. The business segment collects and reviews information relating to adverse events and product complaints.

In addition to experience surveys, Fresenius Medical Care offers further feedback channels. Patients and their representatives can report grievances, make suggestions, or raise concerns anonymously if they wish. Feedback channels include hotlines and email addresses, complaint and suggestion boxes, and a feedback form on the company website. The company's policies allow patients to file reports without fear of reprisal. Fresenius Medical Care also provides training at the local level to support staff in following patient grievance guidelines.

## Our ambitions

As part of the global patient experience program, Fresenius Medical Care aims to conduct patient experience surveys at least every two years. Fresenius Medical Care aims to achieve an NPS score of at least 70 each year.

## Progress and measures in 2022

In the reporting year, Fresenius Medical Care implemented a new global measurement to track quality of care: the **quality index**. This index reflects the combined results of three equally weighted quality indicators:

- Dialysis effectiveness, which measures how sufficiently the body is cleansed of waste substances,
- vascular access, which measures the share of patients who do not receive dialysis via a dialysis catheter but rather via safer vascular access alternatives that reduce risk of infection and improve outcomes,
- anemia management, which measures hemoglobin levels and specific medications given during dialysis to achieve optimum clinical outcomes, such as overall health and well-being.

The company plans to use the indicator to continuously measure and improve quality of care on a global level. By the end of 2024, the business segment aims to develop and pilot a new global training program to further educate the medical community on quality improvement.

## Evaluation

Fresenius Medical Care evaluates medical indicators on an ongoing basis to measure the quality of care provided in its dialysis clinics. The **global hospitalization rate** measures the length of time a patient spends in hospital. This is an important indicator, given that hospitalization has a significant impact on a patient's clinical outcomes and quality of life. In 2022, the global hospitalization rate was 10.6 days per patient (2021: 10.7).

Fresenius Medical Care measures patient experience in its dialysis clinics using the **NPS**. The NPS reflects patients' overall satisfaction with the services and to what extent they feel well cared for and supported. In 2022, the business segment attained an NPS score of 71, the same value as in 2021. The NPS threshold target of at least 70 reflects the company's aim to continuously obtain excellent scores, and improve patient experience despite challenges such as staffing shortages and the ongoing impacts of the COVID-19 pandemic. As part of the NPS calculations, the share of patients is measured that would recommend Fresenius Medical Care. In the reporting year, 78% of the patients answered in the survey that they would highly recommend the services.

In addition to the NPS, Fresenius Medical Care also tracks **survey coverage** and **response rates**. In 2022, a global coverage rate of 92% was achieved in line with the target of 75% or above. The business segment attained a response rate of 69%.

In 2022, the company received 23,011 **reports** (2021: 24,449). Fresenius Medical Care is committed to resolving issues in a timely manner. In 2022, the **quality index score** was 81%.

Fresenius Medical Care has defined KPIs to monitor its quality objectives and prevent adverse events. The **audit score** indicates the ratio of major and critical findings to the number of external audits. In 2022, more than 50 certification audits were performed at production sites. The audit score was 0.3 (2021: 0.1). Fresenius Medical Care has set the target of an average global audit score not exceeding 1.0 to maintain the effectiveness of its quality management systems and certifications. All audit findings are documented and escalated depending on their criticality, and used to determine and implement appropriate corrective and preventive measures.

FRESENIUS KABI

Organization and responsibilities

The central function Quality Management reports directly to the Chief Operating Officer (COO) of Fresenius Kabi. This function defines overarching standards and requirements for the business segment’s quality management. Further quality assurance functions are defined throughout the business segment to ensure adherence and compliance with the business-segment-wide standards and requirements. The COO is thus directly responsible for quality management at Fresenius Kabi.

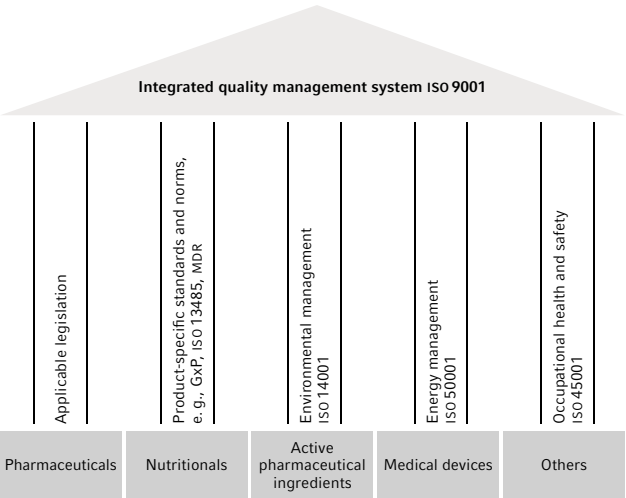
An important goal of the quality management at Fresenius Kabi is to monitor the applicability, efficacy, and safety of products and services, as well as the success of therapies, and their continuous improvement. To ensure this, the company has established an integrated quality management system, a monitoring and reporting system, and product risk management.

Policies and regulations

Fresenius Kabi has global standard operating procedures as well as a quality management manual that includes, among other things, the company’s quality policy, which also applies to all sites. The business segment uses a global electronic quality management system, KabiTrack, based on the TrackWise® software, for event and change control of quality management processes. The system supports the local implementation of centrally defined processes as well as global oversight.

Fresenius Kabi regularly conducts internal quality audits to ensure the effectiveness of the quality management system and compliance with internal and external standards and requirements. The suppliers related to product manufacturing are subject to a qualification process based on the relevance of the delivered material or service. Also, the supplier’s qualification and their recertification are regularly audited. Inspections by regulatory authorities and audits by independent organizations and customers are performed along the entire value chain at Fresenius Kabi. Fresenius Kabi promptly takes steps to deal with any weaknesses or deficiencies discovered during inspections.

INTEGRATED QUALITY MANAGEMENT FRESENIUS KABI



Monitoring and reporting systems

The monitoring of adverse reactions or events (side effects) associated with the use of medicinal products is referred to as **pharmacovigilance** (drug safety). The statutory pharmacovigilance commitments relate to our medicinal products for human use. Similar regulations exist for medical devices. Fresenius Kabi has established various standard operating procedures for the continuous monitoring of the benefit-risk ratio of its products and assesses their successful

implementation based on specific indicators. With the help of its vigilance activities, Fresenius Kabi ensures that the safety of its products for patients is always guaranteed: in this way, the company can identify any changes in the benefit-risk ratio of its products at an early stage and react in a timely manner. Fresenius Kabi's Corporate Safety Officers are responsible for the global vigilance system. These functions ensure that the company can respond quickly to safety-relevant events. Fresenius Kabi promptly informs its customers and the public about matters or measures concerning product and patient safety; this may be done directly or through appropriate public relations, if applicable.

These early-warning systems are designed in such a way that trained complaints and safety officers worldwide record complaints and side effects in IT systems and forward the respective information to experts for review.

### Product risk management

Global safety officers react promptly and appropriately to potential quality-related issues. They initiate and coordinate necessary actions, such as product recalls worldwide. With its **early-warning system**, Fresenius Kabi evaluates any quality-related information from various risk areas to identify risks early and take corrective and preventive actions. Information is obtained from databases for complaints and side effects, internal and external audits, and

from key performance indicators used for internal control and optimization of quality processes. With these systems, Fresenius Kabi can evaluate the safety profile of any of its products at a global level continuously.

Product recalls, for example, are initiated as a risk-minimizing measure in cooperation with the responsible regulatory authority. At the same time, the cause of the recall is analyzed. Where necessary, preventive measures are taken to prevent the cause of the recall in the future.

### Labeling and product information

Fresenius Kabi's products are classified, e. g., as pharmaceuticals, nutritional products, active pharmaceutical ingredients, or medical devices, based on global respective national regulations and standards. The marketing of these products is subject to various laws and regulations to ensure complete and fact-based product information. Fresenius Kabi has a global policy and global standard operating procedures for its product information to ensure that it is in accordance with applicable laws and regulations and that the product information is correct, accurate, and not misleading.

The products of Fresenius Kabi are also subject to certain labeling requirements. The labeling of the products is checked as part of the regular **vigilance** activities – e. g., compliance with laws relating to side effects of medicinal products – and updated if necessary. For example, product labeling is updated if competent authorities, e. g., the Pharmacovigilance Risk Assessment Committee (PRAC) of

the European Medicines Agency (EMA), publish relevant information. The dedicated function at Fresenius Kabi uses an electronic management system for product labeling or any printed packaging material to manage the information necessary for labeling and to ensure correctness. The requirements of the European Falsified Medicines Directive or the U.S. Drug Supply Chain Security Act (DSCSA) lead the way in this context. Fresenius Kabi takes into account their specifications and has introduced appropriate processes for serialization, testing, and traceability for the relevant products. Further information on transparency in healthcare can be found in the Compliance section on page 185.

### Our ambitions

At Fresenius Kabi, the application of the highest possible quality and safety standards, the efficacy of products and services, and the adherence to regulatory assessment and compliance requirements are essential conditions to support the business segment's goal: to ensure its long-term success. The resulting requirements and the measures taken are evaluated on the basis of key figures, e. g., the timely submission of regulatory risk reports and the results of external and internal audits.

## Progress and measures in 2022

In the reporting year, the management approach and governance structure of Fresenius Kabi remained as reported in 2021. Measures focused on adapting management processes to the new corporate structure introduced as part of Vision 2026. Product developments or their improvements are explained in the Research and development section on pages 40 ff. of the Group Management Report.

## Evaluation

Fresenius Kabi collects and assesses reports about individual **side effects** and reports them to health authorities worldwide in accordance with regulatory requirements. The business segment targets to submit all safety reports in accordance with the applicable regulations and therefore strives to report 100% of the Individualized Case Safety Reports (ICSRs) to the authorities in time. For 2022, the worldwide compliance rate was 99.3% (2021: 99.6%). In Europe, in 2022 98.2% (2021: 99.6%) of all adverse reactions were reported to the EMA in due time.

In addition, Fresenius Kabi regularly evaluates the **benefit-risk ratio** of its products based on safety-related information from various sources (e. g., adverse event reports, medical literature). The results of these analyses are submitted to authorities as periodic safety reports. Fresenius Kabi aims to submit all periodic safety reports worldwide to authorities in due time. For 2022, the compliance rate was 100% (2021: 98.9%). In Europe, 100% of all periodic safety

reports were submitted in due time to the EMA in 2022 (2021: 98.8%).

According to regulatory requirements, Fresenius Kabi, as a pharmaceutical company, is obliged to describe its vigilance system in a **Pharmacovigilance System Master File** (PSMF). Fresenius Kabi uses a global database to collect and evaluate vigilance data on a quarterly basis from all local marketing and sales units for the PSMF. The goal is to receive timely data from all marketing and sales units worldwide. This is documented in the company's vigilance system. For 2022, the compliance rate was 100% (2021: 100%).

In addition to the timely evaluation and reporting of single side effects to authorities, cumulative evaluations on side effects are carried out to guarantee the safety of the products (signal detection). These include important events, e. g., reports about side effects with a fatal outcome, to evaluate if new information is available about a known side effect profile or a new side effect of a product leading to a changed risk profile. No such information about side effects of the business segment's products became known in the reporting year.

In the reporting year, the risk-benefit profile for all pharmaceutical products remained unchanged.

Fresenius Kabi performed 45 **internal audits** in 2022. The **external audits and inspections** in the reporting year comprised a total of 87 inspections (2021: 94) thereof 17 regarding GMP by the U.S. FDA, the Australian Therapeutic

Goods Administration (TGA), Health Canada, European regulatory authorities, and 12 regarding the Quality Management System audits from TÜV SÜD (notified body for ISO 9001).

## AUDITS AND INSPECTIONS

	2022	2021	2020	2019
Audit and inspection score <sup>1</sup>	2.3	1.9	1.3	1.5
Internal audits	45	58	42	60
External audits and inspections	87	94	59	64

Based on the respective observations, an **audit and inspection score** is calculated. The score is calculated by addition of the number of critical and major observations identified during GMP inspections by the authorities mentioned above and the number of non-conformities identified during TÜV SÜD ISO 9001 audits, divided by the overall number of inspections and audits; critical observations, if any, or certification status withdrawal are weighted with a defined multiplier compared to major observations or non-conformities. The audit and inspection score was 2.3 in 2022 (2021: 1.9)<sup>1</sup>. Observations have been and will be addressed by corrective and preventive actions (CAPAs) and effectiveness checks have been and will be defined. The observations neither impacted the GMP certification nor the ISO 9001 certificate.

<sup>1</sup> For the calculation of the audit and inspection score, Fresenius Kabi takes into account all audits and inspections performed in the reporting year, for which information on findings were received by end of January of the following year.



In 2022, no events with a material adverse impact were recorded that conflict with our aforementioned quality management goals.

## FRESENIUS HELIOS

### Organization and responsibilities

The business segment Fresenius Helios is managed by the holding company Helios Health. Due to the different national regulatory frameworks and standards as well as differences in the business models, the responsibility for patient and product safety lies with the management of the individual divisions. The structure of the management approaches of the divisions is regulated within the respective managements, for example via a business allocation plan. Further information on the divisions can be found on page 26 f. in the Group Management Report.

The Quality Management steering committee of **Helios Germany**, newly established in 2022, is composed of the Chief Medical Officer (CEO, who is also the Chief Medical Officer – CMO), the Medical Consultants, and the Patient Safety Officer, as well as the central function Medical Service and the specialist Nursing group management. The task of the steering committee is to coordinate the central steering processes of medical quality management and patient safety measures on a quarterly basis. Also on a quarterly basis, the medical management committees of the hospitals evaluate all reportable key figures together with

the medical consultants. Reporting meetings are subsequently held with the steering committee on those facilities which report deviations such as suspicious quality indicators or reported cases relating to patient safety, in order to determine measures that still need to be implemented during the course of the year. These range from peer reviews at the hospital level, for example, to location-wide quality management measures at the corporate level, if necessary.

The leading physicians in their respective fields come together to form the total of 30 Helios specialist groups. They ensure that the knowledge of their medical specialty is anchored in all hospitals and represent this internally and externally. They also advise and decide on the introduction of standard processes, the selection of medical products, sensible innovations, and on campaigns. Furthermore, they discuss results from clinical trials and derive possible changes in treatment approaches from them.

The CMO at **Helios Spain** is responsible for quality management, as well as patient safety and satisfaction. The function is supported by the Corporate Operations department, whose focus is on improvements in the provision of therapies and health services and the design and marketing of new digital products in the ambulatory setting. The Corporate Risk unit has also been created in order to improve risk management within the company. The implementation and control of measures is carried out by the Corporate Patient Safety Committee. It is responsible for implementing the central patient safety strategy, which is supported by the annual targets in the areas of quality, and patient safety and satisfaction. The assessment of whether and

how the objectives have been achieved is part of the annual performance evaluation of the responsible managers of Helios Spain.

The medical departments of Helios Germany and Helios Spain exchange ideas and information on specific topics. For example, the German hospitals benefit from Helios Spain's very close networking of outpatient and inpatient care, and can take advantage of these experiences.

The CMO of Helios Health also coordinates synergy projects between the divisions in this area as well as in the fields of medical quality and research.

In 2022, the Corporate Patient Safety Committee at Helios Spain continued to develop and implement clinical best practices. The committee consists of members from various hospitals, including clinics in Latin America. The committee has remained active throughout the pandemic, not only advising the hospitals on COVID-19 management, but also developing new strategic patient safety protocols and updating them. The existing Patient Safety Strategy developed by this committee was updated again in 2022. It is based on principles such as those of the World Health Organization (WHO) and the JCI.

The Medical Director of the **Fertility Services** division (Eugin Group) coordinates the Group Medical Board (GMB) of the division. It is composed of representatives from all countries or country groups, and promotes, among other things, Group-wide projects in the area of quality. For example, key performance indicators (KPI) reports relating to clinical and laboratory results and patient satisfaction were introduced in the reporting year and are now produced quarterly

across the Group. The GMB is also promoting the development of Group guidelines through dedicated working groups, mainly focused on laboratory safety. Accordingly, it will set targets for the achievement of specific KPIs related to clinical and laboratory outcomes.

### Policies and regulations

No central guidelines for patient or product safety have been implemented at Helios Health level. Due to country-specific regulatory requirements, it is the responsibility of the management of the divisions to issue internal guidelines to ensure compliance with all laws and external frameworks.

Guidelines within the divisions refer to the respective nationally applicable requirements, e. g., the Group Regulation on Hygiene of Helios Kliniken in Germany, or result from the quality management systems, e. g., ISO 9001 in Spain.

**Helios Germany** has built on the numerous measures introduced in the past, to increase patient safety. Two checklists are mandatory for all surgeries in the Helios' clinics. The PRÄ checklist assesses the risks associated with the surgery before it takes place. The PERI checklist helps to avoid treatment errors immediately before, during, and immediately after the surgical procedure.

Since 2020, these measures have been supplemented by increased hygiene requirements due to the COVID-19 pandemic. For this purpose, the existing hygiene concepts have been adapted to the changed regulatory provisions during the year.

In its Management Policy, **Helios Spain** provides the hospitals with principles for quality assurance.

In order to ensure that all physicians working at a Helios Spain hospital perform clinical acts for which they have demonstrated competence, a model is used to validate these competencies and select the professional to perform the corresponding acts and procedures. This model has been included in a corporate policy that also defines the monitoring of physicians' complication rates through the minimum basic dataset.

### Initiative Qualitätsmedizin (IQM)

Helios Germany had been developing a quality management system since 1998 with the aim of creating transparency regarding the results of treatment quality in the clinics and making them comparable. In 2008, Helios Kliniken joined forces with 14 other hospital operators to form the Initiative Qualitätsmedizin (IQM – Initiative for Quality Medicine). IQM is now the largest voluntary quality initiative in the German healthcare system.

Public, private, university, and non-profit faith-based hospital operators use the IQM as an inter-organizational platform with the aim of exchanging ideas and learning from each other. About 500 hospitals in Germany and Switzerland are now part of the IQM and use its quality management system. More information can be found on the initiative's [website](#).

### Treatment quality

The quality management system at Helios Germany is based on administrative data (routine data) from patient treatments: the hospitals document each treatment step for later billing with the health insurance companies. This routine data shows whether the healing process took longer than expected, and whether complications or even a death occurred. It also indicates whether a treatment took a normal course or if mistakes were made. Mistakes are then reviewed in specific audit procedures (peer reviews). Defined indicators are used to measure and monitor the quality of medical outcomes, which are published by all participating hospitals. This data illustrates how the hospitals perform compared to the national average, to other Helios hospitals or to IQM member hospitals. In addition, patients can see, among other things, how often certain treatments are performed. This gives them important information on the doctors' experience and routine and helps inform their own decisions about their treatment. Furthermore, each clinic and each department receive a monthly report on the results of medical treatment quality. Thanks to the quality and risk management, key quality parameters can continuously be monitored and, if necessary, countermeasures can be taken at an early stage.

In Spain, Fresenius Helios introduced the methodology in all hospitals at the end of 2017. Since then, 45 indicators are systematically monitored on a monthly basis, in comparison to standardized national Spanish ratios. The treatment results are also compared with the goals of the IQM network. Each hospital publishes its results monthly, in a central IT system. This allows individual hospitals to check whether they deviate from the standards set.

### Peer reviews

Helios Germany analyzes the cases – including treatments and medical routines – in hospitals that fail to meet individual quality targets, in order to identify and implement improvements. Particularly important are the specific audit procedures in the medical and nursing sectors, and the peer reviews – expert discussions of cases. In Germany, trained physicians from the hospitals of Helios Germany and from the IQM network in particular cooperate in the peer review, and question statistical abnormalities. Their insights are translated into concrete recommendations for action in the hospital with the aim of increasing patient safety.

### Patient safety and reporting systems

Helios Germany uses reporting and learning systems for critical events and near-misses of patients in all hospitals (Critical Incident Reporting System – CIRS). This is anonymous, can be used in all areas of a hospital site, and primarily serves the preventive protection of both patients and employees. Based on the information collected via the

reporting system, potential errors in processes and workflows can be identified. Measures for improvement can be derived accordingly. In addition, one clinic at a time is subject to a safety inspection every quarter. In this way, risks relevant for the overall division are identified and can be avoided.

In the spirit of this transparent **error management**, Fresenius Helios processes and settles its liability cases itself as far as possible instead of handing them over to a regulator. This allows the division to analyze them intensively and learn from them.

Since 2021, Helios Germany has also developed a tool for automatically querying preventive measures. In the event of a confirmed treatment error, the company initiates a central review of the meaningfulness of the respective preventive measures.

### Hygiene management in hospitals

Hygiene management at Fresenius Helios focuses on close monitoring of infections and pathogens, regular hygiene training for hospital staff, for example on correct hand disinfection, monitoring antibiotic consumption, and training physicians as **antibiotic stewardship (ABS) specialists**. The implementation of and compliance with hospital hygiene measures in the clinics is accompanied and monitored by our specially trained staff – e. g., hygiene specialist nurses, hospital hygienists, and hygiene officers. The Helios Group hygiene regulation is binding for all employees in all clinics of Helios Germany. It is based on the evidence-based recommendations of the Robert Koch Institute (RKI) and prescribes, among other things, hand disinfection – especially

before and after contact with patients – for physicians, nurses, medical staff, and other personnel, in accordance with the guidelines of the WHO.

The clinics monitor their **hygiene status** continuously and transparently: every six months, Helios Germany publishes figures for each clinic on the occurrence of the three most important multi-resistant and infection-relevant [pathogens](#). The reporting for 2022 is delayed to the first half of 2023 due to the impacts caused by COVID-19.

In Spain, Fresenius Helios conducts training courses on hygiene management on a regular basis. The clinical group participates in the [EPINE program](#) – a monitoring system for nosocomial infections that occur during or after hospital treatment. The program is coordinated by the Spanish society of preventive medicine, public health, and hygiene, and supported by the Spanish Ministry of Health and the European Center for Disease Prevention and Control. Local data is collected from the infection services of the participating facilities with the aim of improving the quality of care in the hospitals.

In 2020, Helios Spain started encouraging all hospitals to appoint a medical officer to manage infection control and prevention measures. In 2022, 61% of the hospitals had an epidemiologist to manage infection prevention and control within the hospital. Other hospitals had at least one professional specialized in infection control from other specialties (internal medicine, intensive care) who manages this area.

## Training

Helios Germany has three simulation and emergency facilities in Erfurt, Krefeld, and Hildesheim. Among other things, surgical procedures or crisis scenarios in the operating room are trained here. In addition, such training courses take place in the clinics directly. In the fields of emergency medicine, anesthesia, intensive care medicine, and obstetrics, decisions on the content and number of participants in the mandatory training courses are based on resolutions of the respective specialist groups.

Helios Spain continuously provides training on patient safety, on its quality management systems, and on topics that are essential in hospital routine. In 2022, 18 different patient safety sessions were conducted in the hospital network of Helios Spain, 2,862 people were trained and 9,129 hours of training were received. The exchange of knowledge among the hospital network has been promoted through inter-hospital clinical sessions. It now covers several medical fields such as gynecology and obstetrics, pediatrics, and internal medicine. In addition, clinical sessions have been held on several patient safety topics: best patient safety practices in the surgical block, preventing adverse events in the insertion and management of venous access, patient falls prevention, medical record and informed consent completion requirements, transforming the patient safety culture of the hospital through the JCI accreditation process, and evidence-based safety improvement practices.

## Patient information

Fresenius Helios provides information to its patients within its hospitals about the patient admission process with the help of the treatment contract, as well as special information documents and privacy statements. The therapeutic objective is discussed with patients during admission and discharge discussions with the treating physicians.

Fresenius Helios communicates via an online magazine, social media, its website, and in its communication campaigns for the interested public. In addition, information events on specific medical topics are held in all hospitals (known as patient academies). Further details on transparency in healthcare can be found in the Compliance section on page 185.

## Patient satisfaction measurement and grievance processes

The business segment uses the Helios Service Monitor to measure the satisfaction of inpatients in its German hospital locations once a week. Employees on site conduct short interviews on care and service. The goal behind this is to respond to patients' feedback within 24 hours and to clarify their concerns, if possible, in direct contact. The data is then processed anonymously in the Helios Service Monitor. The results can currently be viewed individually by each clinic in a daily, weekly, or monthly cycle. The management of the hospital and other authorized persons receive the

monthly survey results to obtain a general picture of satisfaction and to be able to identify areas of criticism. In addition, Helios Germany publishes the results of patient surveys, further data on medical treatment quality, and hygiene figures on its corporate website [www.helios-ge-sundheit.de](http://www.helios-ge-sundheit.de), see the menu item Qualität bei Helios (German language only).

In Spain, Fresenius Helios uses the NPS to get specific feedback from patients who have been treated as inpatients, outpatients, or in emergencies. 48 hours after a hospital stay, an e-mail is sent to patients asking if they would recommend the hospital and its services. The results are analyzed centrally for Helios Spain and at a hospital level by type of treatment and treatment area. The goal is to continuously improve the NPS results. The global NPS score had increased over recent years until the start of the pandemic. Once the impact of the pandemic had softened, the NPS results improved again and achieved previous levels. The information Helios Spain collected on the specific touchpoints in the patients' journey has been extremely valuable in initiating improvement actions.

## Our ambitions

Helios sets company goals to measure the quality of treatment in its hospitals, using the E-IQI methodology in Spain and the G-IQI methodology in Germany. Each hospital treatment (case) is evaluated by making use of comparative measurements, with the benchmark being the German national average as calculated by the Federal Statistical Office or comparable national benchmarks in Spain. The target is in each case to be better than the national average for the respective indication. Further quality targets in our hospitals in Spain relate to patient satisfaction and are measured via the NPS, among other methods.

## Progress and measures in 2022

In the reporting year, the management approach and the governance structure of Fresenius Helios remained mainly as reported in 2021.

Since February 2022, two Medical Consultants have replaced the regional medical directors in Germany in a newly created function. They report directly to the CEO of Helios Germany and advise the management board and the regional management boards on all medical issues. They also support the hospital managements, for example in matters relating to staffing requirements. In addition, the Medical Consultants are part of the Quality Management Steering Committee, which was established in 2022 as well. More information on this can be found in the Organization and responsibilities section on page 118.

In the reporting year 2022, Helios Spain started to develop the new patient strategy quality and patient safety for the term 2022 to 2025. The strategy forms the basis for

measures for improvement and targets for this material topic.

The IQI methodology was extended to some clinics in Latin America in the reporting year, such as Clínica Ricardo Palma in Perú. Clínica Imbanaco in Colombia will follow in 2023. In addition to the implementation of the necessary medical and patient data base, the medical documentation will be improved to gather the data relevant to calculate the IQI development.

The Fertility Services division implemented a standardized patient satisfaction survey across the group in the fourth quarter of 2022. The first results are expected in the first quarter of 2023 and will be transferred into respective measures at site-level.

## Evaluation

Fresenius Helios assesses the health and safety impacts of all significant treatment or service categories for improvement potential. If necessary, measures are derived. The revision of treatment guidelines usually takes place in the Helios specialist groups.

## HELIOS QUALITY INDICATORS

Germany	2022	2021	2020	2019	2018
G-IQI-targets, total	2,223	2,228	2,095	2,224	2,265
Thereof achieved <sup>1</sup>	1,933	1,935	1,851	1,950	1,987
Targets achieved, in %	87.0	86.8	88.4	87.7	87.7
Peer reviews	9	7	8	60	55

<sup>1</sup> Targets achieved adjusted for COVID-19 related patients' deaths since 2020.

For Fresenius Helios, the quality of medical outcomes is key. For Germany specific targets key quality indicators were defined; the results are expected to be better than the German average. In 2022, the clinics recorded 1,083,063 cases (2021: 1,046,517), an increase of about 3% compared to the previous year. Considering the individual GIQI-results of the clinics, 87.0% of the targets were achieved (2021: 86.8%). Around 50% of the clinics achieved a rate of more than 90%, while 17% of the clinics achieved a rate of 100%. The target rate based on the individual targets will be considered for the short-term incentive of the Management Board compensation of Fresenius Management SE, as explained in the Compensation Report on pages 243 ff. in the Annual Report 2022. The section also includes information on relevant treatment quality KPI at the division Helios Spain.

The competence gained through the research into COVID-19 and the improved diagnostics related to the infection also led to an improvement in the overall treatment in our Spanish hospitals. Earlier diagnosis, better knowledge of its

management and the impact of vaccination, have resulted in less virulence of the illness, less use of intensive care beds and a lower mortality rate. In 2022, a total of 737 events were reported in CIRS in Germany (2021: 576), which were evaluated at the respective clinic level.

At Helios Spain, the clinics report patient safety incidents including near misses. In 2022, a total of 11,299 incidents were reported (2021: 8,508). We actively encourage the reporting of incidents, including hazardous (or “unsafe”) conditions and near misses, as a way of promoting patient safety.

#### NET PROMOTER SCORE (NPS) SPAIN

	2022	2021	2020	2019
Global NPS	<b>56.3</b>	49.9	54.1	54.6
Total reports	<b>652,269</b>	534,930	361,800	426,061

In 2021, Helios Spain had identified high demand for out-patient consultation that heavily penalized NPS results, as the demand from patients was higher than the capacity for consultations and number of doctors in our clinics. During 2022, the results have increased after taking actions to decrease the waiting time for appointments. This resulted in an improved patient evaluation, positively affecting the NPS.

In 2022, Helios Germany conducted a total of nine reviews (2021: seven), due to the impact of the COVID-19 pandemic and the resulting restrictions on hospital operations. In addition, four safety inspections were conducted by the Patient Safety Officer.

Helios Spain performed four peer reviews by the end of 2022 (2021: four). Internally, ISO 9001 audits were conducted at all Helios clinics in Spain.

#### FRESENIUS VAMED

In post-acute care, care and project management, all processes are regularly checked for their suitability and adapted, if necessary.

In accordance with the BAR guidelines, Fresenius Vamed implements all relevant measures to increase patient safety at its post-acute care facilities – including patient surveys, complaint management, and regular internal audits of all segments. The company receives feedback on the quality of the structure, process, and outcomes from the insurers, e. g., as part of the quality assurance of the German pension insurance or the statutory health insurance providers. In all Fresenius Vamed healthcare facilities, patients receive relevant information material and patient training to ensure long-term treatment success. Reporting systems for complaints are also available in some healthcare facilities. In Fresenius Vamed’s project business, the lead companies establish guidelines for all subsidiaries, which are reviewed in annual audits.

21 fully inpatient facilities provide care for people in need of care in care grades 1 to 5. The range of care and support includes basic care and medical treatment care, social care, day-structuring measures, and additional care for people with a considerable need for general supervision and care (dementia patients), as well as specialized care for people with severe neurological illnesses, with psychiatric or geriatric psychiatric illnesses, and for people with addictive disorders. In addition to full inpatient long-term care, all nursing facilities also offer short-term and respite care.

#### Organization and responsibilities

Within the Management Board of Fresenius Vamed, the Management Board division responsible for the service business is responsible for patient and product safety.

In order to raise awareness of quality requirements among employees, Fresenius Vamed employs staff for quality and risk management. These employees report directly to management. Quality assurance officers carry out training courses, thus integrating all employees in the quality management systems of their facilities. The quality assurance officers can thus ensure that employees comply with their obligation to exercise due care. Fresenius Vamed informs its employees about its understanding of quality early in the initial training and introductory events. Guidelines are communicated to and documented for the relevant areas and

departments in writing (e. g., via work instructions from the respective management).

The VAMED International Medical Board (IMB) ensures the exchange of information between Fresenius Vamed physicians from Austria, Germany, the Czech Republic, Switzerland, and the United Arab Emirates. Within Fresenius Vamed, medical specialist groups and executive conferences coordinate on quality and safety.

### Policies and regulations

Fresenius Vamed sets ethical standards through its mission statement as well as through its Code of Conduct, the Clinical Code of Conduct, and the Code of Conduct for Business Partners.

Fresenius Vamed's internal guidelines are based on regulatory requirements established throughout Europe, e. g., for rehabilitation. In care, Fresenius Vamed follows the renowned methodological concept of salutogenesis. In addition to the statutory requirements and the requirements of the insurers, Fresenius Vamed also adheres to international standards such as ISO and EFQM, expert standards, and medical guidelines. All internal guidelines are regularly reviewed and updated as necessary. Employees can obtain information on the guidelines via the intranet.

### Hygiene management in rehabilitation and nursing care

One of Fresenius Vamed's tasks with regard to hygiene in rehabilitation clinics and nursing facilities is to ensure the highest possible protection for everyone – without restricting rehabilitative measures for the individual. Protecting

patients from infectious diseases during their stay is a top priority. Newly established healthcare facilities follow systematic guidelines from day one to prevent infections breaking out or spreading. Clearly defined procedures are followed and compliance with hygiene regulations is strictly controlled.

Fresenius Vamed's hygiene standards in Germany are based on the recommendations of the RKI's Commission for Hospital Hygiene and Infection Prevention (KRINKO). These recommendations take into account all legal requirements for hygiene.

In the German facilities, the central Head of Hygiene coordinates the hygiene specialists and establishes overarching standards, together with the CMO. One of the most important hygiene measures is hand disinfection. Fresenius Vamed follows the guidelines of the WHO in this regard. Hygiene specialists, doctors, and nurses with special hygiene responsibilities implement hospital hygiene measures. In Austria, the Federal Hospitals Act forms the basis for the management of hygiene plans, hygiene inspections, the use of hygiene specialists, and doctors with special hygiene responsibilities. In the course of the COVID-19 pandemic, hygiene inspections in the facilities were intensified. Hand hygiene and the correct wearing of protective equipment were continuously addressed.

### Personalized and individually tailored rehabilitation goals

Fresenius Vamed uses modern, resource-oriented approaches, such as the ICF concept (International Classification of Functioning, Disability and Health) since 2015 or the computer-based evaluation system CHES (Computer-Based Health Evaluation System) since 2020. This enables patients to achieve the best possible, evidence-based functional improvement to increase activity and participation in all areas of life, even after severe illness.

In addition, the findings on treatment quality are published, for example by Fresenius Vamed Germany on the website [Qualitaetskliniken.de](https://www.qualitaetskliniken.de). This allows patients to find out about key quality parameters of the various clinics before they are admitted.

### Measurement of patient satisfaction and grievance processes

Fresenius Vamed measures patient satisfaction in its healthcare facilities in a continuous and structured process. The evaluation is conducted on a weekly and a monthly basis. The company collects data, evaluates it internally, and implements appropriate measures, if necessary. Patient surveys are conducted while the patient is in the clinic, as well as after their rehabilitation; in some clinics both approaches are established. In this way, they receive comprehensive feedback with regard to patient satisfaction.

Fresenius Vamed uses reporting systems for critical events and near-misses in its healthcare facilities, e. g., the electronic CIRS. Critical incidents can be reported anonymously there. The reports are processed by a dedicated committee. In addition, Fresenius Vamed uses systems for suggestions for improvement, material vigilance (material safety), and pharmacovigilance (drug safety). Thanks to these systems, a timely and appropriate response to potential sources of danger or complaints can be made, aligned with the internal quality standards.

### Audits and recertification

To ensure adherence to quality standards, Fresenius Vamed also performs regular internal audits as well as external recertifications. This is done in the certified healthcare companies as well as in the other facilities of Fresenius Vamed. Quality management audits are carried out there once a year in accordance with the ISO regulations. Internal audits are carried out systematically and cover all business segments, and at a minimum, those topics that are required by the certified standards – e. g., all quality management processes. Besides ISO certifications, audits are conducted by the external regulatory bodies, listed in the chapter Well-being of the patient, Certifications and commitment section on page 111 f.

### Patient information

Fresenius Vamed provides information to its patients in different ways – for example, in the patient information folder or in the treatment contract, and via information brochures, privacy statements, the house rules, and the mission statement. Welcome lectures and training sessions are also offered. The website is available as a source of information before arrival. The goal of therapy is usually discussed and evaluated with patients during admission and discharge discussions.

Since Fresenius Vamed is also active as an accredited inspection body (ISO 17020) and as a manufacturer of medical gas supply systems (Council Directive 93/42/EEC), the business segment is subject to both a labeling obligation and an information obligation in accordance with (Council Directive 93/42/EEC) and Medical Device Directive (MDD) and/or ISO 13485. The accreditation authority uses external audits, for example, to check whether appropriate provisions exist and whether regulatory or normative requirements are complied with.

### Our ambitions

Fresenius Vamed defines its quality goals annually with the aid of additional key performance indicators. The findings from complaint, case, and risk management are also incorporated. The goals are reviewed regularly.

### Progress and measures in 2022

In the reporting year, the management approach and the governance structure of Fresenius Vamed remained as reported in 2021. Measures focused on compliance with hygiene and safety protocols adapted to the pandemic situation. Progress focused on further developments in the area of patient information and patient satisfaction measurement of all facilities by means of standardized content, as well as the expansion of outcome measurement to include additional medical indications. Adjustments were also made to meet regulatory requirements, e. g., with regard to group size for therapies or room occupancy.

### Evaluation

In accordance with the process specifications from quality management, Fresenius Vamed regularly reviews the potential and existing health and safety impacts of all significant product, treatment, and service categories for improvement potential. If necessary, corrective and preventive measures including a possible process FMEA (Failure Mode and Effects Analysis) are initiated.



## ACCESS TO HEALTHCARE AND MEDICINE

Every year we assume responsibility for the well-being of millions of patients. We offer lifesaving and life-sustaining products and therapies. In their development, we consider different social and regulatory requirements and adapt them to different healthcare systems. This enables us to meet the growing global demand for innovative and high-quality therapies. Numerous national and international research projects and studies are carried out in our business segments. In this way, we investigate and develop new treatment standards, improve current standards, for example by studying side effects by biological sex or age group as well as pharmaceuticals, and facilitate best practice exchange of our healthcare professionals. Further, in our hospitals in Spain and Germany, various approval studies for pharmaceuticals are conducted. We report in detail on our clinical study management in the Digital transformation and innovation chapter on pages 131 ff.

Our products are often used to treat people who are suffering from serious or chronic diseases. Our task is to ensure the safety and quality of our products and services and to meet the highest safety and quality standards for all processes and therapies. Information on our healthcare markets can be found in the Healthcare industry section of the Group Management Report 2022, see pages 49 ff.

Our range of products and services includes a comprehensive network of hospitals, modern dialysis procedures and post-acute care – such as rehabilitation – and high-quality drugs and medical products. Our portfolio also includes digital health services, advanced therapies, and the expansion of primary care in emerging and developing countries. The main focus is on the quality of our products and the medical care we provide our patients.

## OUR APPROACH

Fresenius' long-term goal is to further develop the company's position as one of the leading international providers of healthcare products and services. In recent years, we have expanded our company along our value chain – increasing the global availability of our products and services.

The constant development of our products and services allows us to take advantage of growth opportunities. We guarantee our patients high-quality, comprehensive healthcare with our products and in our own facilities, allowing them to benefit from medical progress.

Our core business focuses on ensuring that as many people as possible worldwide are able to participate in this progress. We consider health equity in our efforts to increase access to care worldwide and to support the development of sustainable healthcare systems. This means striving to make treatment and health education available

to those in need, irrespective of age, income distribution, race or ethnicity, or education. This ambition is also reflected in our commitment to society.

In addition, we are also supported by medical initiatives and projects. For instance, the Fresenius Medical Care Foundation collaborates with several leading organizations to raise awareness and provide support to people living with kidney disease. We also cooperate with international organizations such as Médecins Sans Frontières (Doctors without Borders). A collaboration with Friedensdorf International makes it possible for Helios Germany to treat children from crisis regions free of charge in its clinics.

## Fresenius Medical Care

Fresenius Medical Care recognizes the importance of improving access to healthcare and is working to provide affordable treatment to a growing number of patients worldwide. Fresenius Medical Care considers, for example, barriers to access such as cost and ease of travel to the dialysis clinics, and lack of education on kidney disease and treatment options. The business segment aims to increase the number of patients on home dialysis as well as those who receive kidney transplants. Additionally, Fresenius Medical Care has improved the digital offering to make it easier for patients to access their clinical information and the business segment's services. Fresenius Medical Care also has global crisis preparedness processes in place so that patients have continued access to treatment during disaster and emergency situations.

## Health equity

Fresenius Medical Care prioritizes health equity in its efforts to increase access to care worldwide and to support the development of sustainable healthcare systems. The company believes that every patient, regardless of their ethnic origin or race, nationality, age, ability, gender identity, sexual orientation, religion, or socioeconomic status, be given equal opportunities and support to maintain and improve their health. This also means striving to make treatment and kidney health education available to those in need. As part of its efforts to promote health equity, Fresenius Medical Care currently analyzes care opportunities and health outcomes in the countries in which it operates. For instance, in the U.S. the company has developed digital dashboards to identify inequities that arise in the home dialysis and kidney transplant settings. These include, for example inequities relating to age, race, language, and gender. In 2023, the company intends to set health equity targets and track their progress.

In 2022, Fresenius Medical Care developed a **Global Health Equity Statement** that outlines the commitment to expand knowledge and services in ways that advance

equity in care. The company has also created a **Health Equity Committee** in the U.S. This committee is dedicated to sharing best practices and accelerating our progress in addressing healthcare inequities. Fresenius Medical Care plans to expand these activities outside of the U.S. in 2023 as it develops a global health equity roadmap.

## Fresenius Kabi

Fresenius Kabi is committed to improving patients' quality of life. The business segment's product portfolio targets critically and chronically ill people.

With its comprehensive range of generics and biosimilars products, Fresenius Kabi provides access to modern, high-quality, and affordable therapies for patients. Generics and biosimilars are cost-effective alternatives to originator drugs. They help to lower the price of treatments and thus reduce the burden on healthcare systems. Further information is provided in the Group Management Report 2022 on pages 42 ff.

## Fresenius Helios

Fresenius Helios' acute care hospitals, outpatient clinics and other healthcare facilities offer the full range of medical services. Our international hospital network enables Fresenius Helios to transfer knowledge between healthcare systems in Germany, Spain and Latin America with regard to affordable healthcare of high-quality, and with very high standards of service and patient experience. This international network also enables an intensive knowledge exchange on the treatment of COVID-19 patients in order to improve treatment outcomes.

## Fresenius Vamed

Fresenius Vamed is active worldwide in the service of patient health. This includes acute care, prevention, rehabilitation and nursing as well as improved access to healthcare services. The value chain of Fresenius Vamed encompasses the full life cycle of a healthcare facility. This high level of internal service integration and expertise enables us to offer access to healthcare globally at all levels of care.

Patient safety is directly dependent on the quality of the treatments, care, or products used and indirectly on the provision of operational management services. Fresenius Vamed's main goal is to give people around the world access to healthcare services at all levels of care.

## PROGRESS AND MEASURES IN 2022

### Product and service portfolio

There were no significant changes in the Fresenius Group's product and service portfolio in the reporting year. Under the influence of the ongoing COVID-19 pandemic, the primary objective was to ensure patient care and access to our products, services and healthcare facilities.

In 2022, **Fresenius Medical Care** provided home therapy to around 58,000 peritoneal and hemodialysis patients worldwide, or 14% of the segment's total patient base.

Globally, the number of its home dialysis patients increased by about 7.5% in 2022, compared with 2021. In 2022, 15% of treatments in the U.S. were performed in a home setting. The company has set itself the aspirational target of increasing this value to 25% by 2025.

In the United States alone, Fresenius Medical Care informed about 57,000 people living with chronic kidney disease or end-stage kidney disease about home dialysis options in 2022. The business segment did this with the support of more than 190 internal kidney care experts.

**Fresenius Kabi** continued its efforts to secure the supply of healthcare facilities with drugs and medical devices for treatment and intensive care of patients in the reporting year. As in the previous year, the local pandemic situations were closely observed and measures, training, or information material adapted to the respective developments.

The business segment is constantly expanding its product range to provide high-quality and affordable healthcare to more patients. It is expanding product availability in established markets as well as in new and emerging markets and launched new products in 2022.

In 2022, Fresenius Kabi and the U.S. based company Cerus Corporation extended their agreement on the manufacture of medical devices that inactivate pathogens in blood components. The collaboration will help expand access to pathogen-reduced blood components for patients. Cerus and Fresenius Kabi have collaborated in this area for many years.

Further, the business segment has established a partnership with Bio-Manguinhos/Fiocruz and Bionovis to provide access to the adalimumab biosimilar in Brazil. This partnership will expand treatment options in the Brazilian public health system for several autoimmune diseases.

In 2022, Fresenius Kabi also introduced KabiConnect, part of the KabiCare patient support program in the United States. KabiConnect offers eligible patients financial support covering more than 30 different generic oncology medicines. The program can lower out-of-pocket costs for eligible patients.

**Fresenius Helios** focused on the improvement of therapeutic measures based on clinical studies outcomes and the increasing use of telemedical services. More information can be found in the Digital transformation and innovation chapter on pages 131 ff. of this report. The approach to integrated and value-based healthcare was supported by the presentation of the digital healthcare concept [CUBE](#) in 2022.

In 2022, **Fresenius Vamed** expanded access to offers and services, especially in the rehabilitation division. Outpatient offerings are easy to access and enable in-service utilization of medically necessary rehabilitation services, complementary to the inpatient care of patients. In 2022, 15% of the therapeutic services were provided on an outpatient basis, while 85% were provided on an inpatient basis.

With SMAPP – Smart Health Posts and App – Fresenius Vamed brings healthcare to regions where it is only available to a limited extent. This overall concept also offers high-quality medicine to people who previously had no access to it. SMAPP makes this possible with an intelligent hybrid healthcare offering that digitally links physical points of contact and global medical expertise. Telemedical services and IT-supported diagnosis based on data analysis are combined by a virtual network, software solutions and artificial intelligence. This technology makes it possible to offer patients in remote areas access to enhanced primary and secondary healthcare services. SMAPP's physical infrastructure – the Smart Health Posts – consists of prefabricated modular units. They provide space for consultations, examinations, treatments, and laboratory and other clinical services. With information, communication and registration functions, the SMAPP app ensures that patients have direct access to the healthcare system. In the reporting year, a prototype of the overall SMAPP concept was installed in Vienna. It serves on

the one hand as a showcase for interested parties and on the other as a training unit. The business segment carried out evaluations for possible market launches in 2022. For example, initial preparatory steps were implemented with the relevant ministries of Ghana.

### Patient support in crisis and emergency situations

As a healthcare Group, we have to be crisis-proof and respond flexibly in all areas: it is our task to enable unrestricted access to our services and seamless care for patients even under difficult conditions. To ensure this, we have established high-performance as well as resilient emergency systems and programs in our business segments.

**Fresenius Medical Care** considers it its responsibility to provide access to healthcare even under difficult circumstances, for example in the case of a health crisis or natural disaster. The business segment has dialysis clinics in many regions of the world with diverse geographic, social, and economic conditions. These clinics serve a vulnerable population of patients who need dialysis treatment multiple times a week. To allow the business segment to continue treating its patients in extreme conditions, it has developed an emergency response system comprising disaster response teams at local level. Before the onset of Hurricane Ian in fall 2022, local disaster response team members from facilities in Florida were dispatched to provide patients with emergency kits and instructions on how to touch base with their care teams. Of the roughly 100 facilities that were

closed on the day before the storm hit, all but one were fully operational within three days and all affected patients were accounted for.

The business segment regularly tests the emergency response procedures to assess service safety. Furthermore, it continues to donate dialysis machines, and medical supplies to organizations that require support.

**Fresenius Kabi** has a crisis team for emergency situations which is summoned immediately after an event that could lead to a crisis occurs. The crisis team comprises members of the Management Board, key staff units, and other relevant functions of the business segment. It coordinates the activities and monitors the measures initiated specifically for this purpose. Crisis situations are considered to be unforeseen events that may have an impact on the company or the public, such as COVID-19. Another crisis team was set up to coordinate measures and humanitarian aid in response to the war in Ukraine.

In the hospital sector, there are legal requirements for how care is to be organized in the event of an emergency for the hospitals and healthcare facilities of **Fresenius Helios**. They have dedicated emergency plans to respond immediately to incidents that might be critical for patients.

These encompass, among other aspects, evacuation plans, emergency systems in case of interruption of power or water supply, and plans to respond to impacts on local infrastructure, e. g., due to flooding. Emergency power generators ensure that operations or vital therapies, such as artificial respiration, can continue even in the event of a power failure.

At **Fresenius Vamed**, a structured crisis management system takes immediate effect in critical situations. It comprises the Management Board, key staff units, and the management teams of the lead companies. The crisis team meets as soon as an incident becomes known and initiates all necessary measures. Like Fresenius Helios, Fresenius Vamed's facilities have emergency and outage concepts as well as crisis communication plans in place, which have been drawn up together with the local emergency units. Beyond that, Fresenius Vamed ensures all necessary prerequisites to ensure the safety of systems and infrastructure, not only for its own facilities but also for those hospitals, for which the company provides facility management services.

### Healthcare delivery during the COVID-19 pandemic

The COVID-19 pandemic again posed continued extraordinary challenges to the global healthcare system in 2022. For Fresenius as a healthcare Group and as a company with many employees along with a great deal of patient contact, pandemic protection and prevention is essential. Emergency

management plays a key role in this: it enables us to maintain the care of all patients in the healthcare facilities and ensure the supply of medicines. Based on the legal requirements and regulatory recommendations for the COVID-19 pandemic, our business segments implemented various measures in response:

During the pandemic, **Fresenius Medical Care** was able to continue producing and delivering life-saving products, even when the operations and supply chains were hampered by global restrictions. Throughout the course of the pandemic, the business segment has also continuously looked at ways to improve its care. The ongoing COVID-19 research focuses on vaccination and treatment effectiveness and response.

The need for some of **Fresenius Kabi's** drugs and medical devices, which were in high demand during the COVID-19 pandemic, normalized in 2022. Fresenius Kabi's crisis team, which was set up at the beginning of the pandemic, continued to monitor the situation and to coordinate the efficient manufacturing and supply of essential drugs needed for the management of critically ill COVID-19 patients in the reporting year.

Measures taken at our **Fresenius Helios'** healthcare facilities and hospitals in 2022 were carried out in close, continuous consultation with each other. The business segment's respective crisis teams work closely with the task

forces of the clinics as well as the central and local hospital hygiene departments. Since June 2021, the number of COVID-19 patients in our German clinics has been published on the [website](#) of the division (German language). Further information is provided regarding the intensive care capacity and treatment of the patients.

The use of social media to educate and inform about COVID-19 has been successful in Germany and Spain. For the German sites, Fresenius Helios published messages on the pandemic, testing procedures and vaccinations, which were widely shared. Helios Spain uses its social media channel to provide written information or videos on the most urgent questions, such as hygiene, vaccines, or the impact on family life, as well as information regarding the impact on hospital appointments and the availability of COVID-19 tests in our centers.

For all managed and owned healthcare facilities, **Fresenius Vamed** created catalogs of measures in which the pandemic experiences in Austria, Germany, the Czech Republic, the United Kingdom, and Switzerland were collected. These catalogs are updated regularly. As a result, the healthcare facilities were able to remain open, subject to the respective regulatory requirements. The experience gained will continue to be incorporated into risk management in the future and will help Fresenius Vamed to continuously improve its processes and actions. Furthermore, a 24/7 information hotline as well as comprehensive and continuously updated information on the Fresenius Vamed intranet Corona Infocenter are available to the staff of the business segment. Please refer to the Notes on page 328 for further informa-

tion on assistance programs provided by various governments in the form of reimbursement payments and funding in connection with the COVID-19 pandemic.

## PROMOTION OF HEALTH AWARENESS

The Fresenius Group conducts training activities for numerous stakeholders to accompany its existing portfolio of healthcare services and healthcare products.

**Patients** are informed as part of their treatment or therapy on how they can positively contribute to its success, for example, by changing their diet, balancing exercise, or supporting mental well-being.

**Healthcare professionals** are supported by training courses offered and information materials provided. Fresenius Kabi offers, for example, KabiCare®, a comprehensive patient support program aimed at patients and healthcare professionals alike. It was specially developed to support people living with a chronic inflammatory disease who are being treated with a biosimilar product from Fresenius Kabi. The program includes tailored information for patients about autoimmune diseases and the biosimilar medicine. In addition, training material, coaching tools, nutrition information, and practical tips provide healthcare professionals with sufficient impetus to support their patients in living with their chronic diseases.

For **employees**, Fresenius SE & Co. KGaA and its business segments offer various occupational health management programs. Further details can be found starting on page 166 of this report.

## EVALUATION

In the reporting year 2022, it was the underlying ambition for the Fresenius Group and the business segments to enable access to our products and care as well as support particularly vulnerable patient groups. We are of the opinion, that this was supported by the measures described in this chapter.

The impact of the COVID-19 pandemic has continued to be felt in all areas of the Fresenius Group in 2022 and affected our operating performance, as detailed in the Group Management Report on page 56. With the measures taken since 2020 and the experience of recent years, we believe we are now well positioned to ensure the protection of patients and our employees at our sites. Our goal remains that we want to live up to our responsibility as part of the healthcare system.

## DIGITAL TRANSFORMATION AND INNOVATION

Digitalization plays an increasingly important role for Fresenius – whether in healthcare facilities, in direct contact with patients, or in production. It is a driving force behind the implementation of innovative technologies and treatment concepts and can help us to find solutions to many challenges in the healthcare sector and help unlock trapped value. For us, the focus is on the opportunities offered by digital solutions. Through innovative, safe, and user-friendly products and systems, we can further improve the quality and efficiency of treatments.

### OUR APPROACH

Our markets are changing rapidly. This is particularly true with regard to digital trends in healthcare, which have been further accelerated by COVID-19. We are seeing increasing demand from patients, health insurance companies, and healthcare institutions for new digital services along the entire value chain. Patients want remote treatment and on-demand healthcare services. Data-driven decision-making is becoming increasingly important, for example in predictive maintenance of dialysis machines and analysis of patient data. At the same time, cybersecurity risks have made us aware of the need for standardized and resilient IT infrastructures.

In order to drive digitalization and innovation at Fresenius and at the same time take into account the specific market situations, we take different approaches in the business segments – from independent Research and Development (R & D) strategies to active innovation management, as described in the Group Management Report in the Research and development section starting on page 40. We also involve external partners such as research institutions and start-up companies in this work. One of our priorities is developing innovative products that not only meet stringent quality requirements, but also affordability criteria. In doing so, we are responding to the growing demand worldwide for high-quality yet cost-effective products and outcome-based services.

Many of our stakeholders, especially our patients and our employees, are directly affected by the changes resulting from the advance of digitalization. Our R & D activities are closely linked to digitalization and are an integral part of our growth strategy. Our aim here is to improve products and processes as well as to develop innovative therapies and integrated healthcare services. However, we do not conduct fundamental research.

Our products and therapies are designed to help promote human health. Benefits and risks must be carefully evaluated. Whether it is in clinical approval studies or in clinical research projects, the Fresenius Group wants to create opportunities to improve the quality of treatment, especially in the area of critical illnesses and chronic diseases.

All new or improved products and services are subject to internal quality requirements as well as external regulations and regulatory requirements. In the case of digital developments, we pay particular attention to the requirements of the European Union's General Data Protection Regulation (EU-GDPR); for more information see the Data protection section starting on page 188 of this report. We also observe European directives such as the EU Medical Devices Regulation (MDR) in the medical technology sector. We address possible risks such as hacker attacks on sensitive data and systems, by implementing comprehensive cybersecurity concepts, as described in the Cybersecurity chapter starting on page 141.

## ORGANIZATION AND RESPONSIBILITIES

Within the Fresenius Group Management Board, the Chief Executive Officers (CEOs) of the business segments are responsible for operational management. Responsibility for digital transformation and innovation and the management approaches lies with the respective Management Boards, committees or management function, e. g., via a business allocation plan. The business allocation plan of the Fresenius Group Management Board does not provide for a separate department for this purpose.

The **global IT Board** brings together executives from Fresenius Medical Care, Fresenius Kabi, Fresenius Helios, and Fresenius Digital Technology. Together, they align IT and digital requirements with corporate goals and develop strategies for the future.

The global IT transformation is steered by the Group division Fresenius Digital Technology and the Chief Information Officer of the Fresenius Group.

As part of risk reporting, the Fresenius Group Management Board is informed quarterly about the effectiveness of the respective management systems, i.e. about risks or incidents that could have a significant impact on the operating business, the reputation or the value chain of the Group and its business segments. The Audit Committee of the Supervisory Board is also informed of these developments on a quarterly basis, the Supervisory Board on an annual basis. For further information, please refer to page 86 in the Risk Report. We further report on Cybersecurity governance on page 141f. and on Data protection governance on page 189 of this report.

## GROUP-WIDE IT TRANSFORMATION

In 2021, Fresenius began implementing a new, Group-wide IT program to strengthen cooperation in the IT area and increase value creation in the Group. All organizations of the Fresenius Group have participated in the development of the program and are accompanying the transformation process in the global IT Board.

We want to further develop our IT in such a way that it supports existing business models and enables the development of new ones. Our vision is to digitally transform Fresenius for improved patient care and a successful future for our Group.

## DIGITALIZATION AND INNOVATION IN THE BUSINESS SEGMENTS

### FRESENIUS MEDICAL CARE

Fresenius Medical Care has defined its commitment to continuous innovation in the Code of Ethics and Business Conduct. The Care Enablement segment, which was implemented on January 1, 2023, oversees the development of products. The Global Medical Office is responsible for the clinical digitalization strategies and the use of digital clinical data for research and operations.

Innovation and digitalization are important strategic elements that contribute to the success of Fresenius Medical Care. It aims to develop innovative, safe, and user-friendly digital products and systems that meet high quality standards. The goal is to further improve the quality and efficiency of treatments. To this end, Fresenius Medical Care is continuously developing digital products and services designed to improve access to and advance healthcare. This has become more critical during the COVID-19 pandemic.

### Progress and measures in 2022

#### ► Telemedicine healthcare

In 2022, Fresenius Medical Care continued to develop digital options with the aim of improving access to information for the patients under their care. Digital platforms enable virtual contact, which helped to reduce the risk of infection for patients and staff during the pandemic, for example. Keeping patients and care

teams connected and giving them access to recent treatment data is vital for the business segment to be able to continuously monitor and improve medical outcomes, user experience, and the effectiveness of care. Currently, the company provides two patient engagement platforms that are accessible via digital apps. The PatientHub app is used predominantly in the U.S. and the MyCompanion app is available in 23 countries in Europe, Africa, Asia-Pacific, and Latin America. Combined, these apps had more than 25,000 active users in December 2022. In the U.S. alone, Fresenius Medical Care recorded almost 250,000 remote telehealth visits between patients, care teams, and physicians by the end of 2022.

#### ► Digital product innovations

To access the latest innovative technologies, Fresenius Medical Care invests in research and development and collaborate with external partners, including academic institutions. The business segment also invests in startups that develop products, technologies, and therapies in the healthcare sector. In 2021, Fresenius Medical Care initiated a process to further integrate specific environmental criteria in research and development activities. In 2022, the business segment launched a global event aimed at fostering innovation in its product business.

### FRESENIUS KABI

For Fresenius Kabi, the digitalization of processes is a cornerstone in the development of innovations and an important aspect in effective care for critically and chronically ill patients, as well as compliance with regulatory requirements. Fresenius Kabi develops devices and applications in various medical fields to support its customers' ongoing digitalization. Devices not only have to be optimized in their core functions but increasingly need to be embedded into the IT systems of hospitals, clinics, and plasma centers. Fresenius Kabi wants to benefit from this trend and will focus on the constant development of its portfolio, while acknowledging the increasing role of software in medical technology and its application area.

Responsibility for digitalization is anchored in organizations of the management board areas. The aim is to drive the digital transformation of the business, with the Digital Transformation Board (DTB) focusing on new business models, closed-loop sales and marketing for enhanced customer experience, new digital services, and digital enhancements to products such as digital product labeling and the opportunities they enable. For the concrete implementation of these topics, digital projects have been launched for which DTB has governance and the progress of which is reported to the Management Board of Fresenius Kabi regularly.

Digital solutions are continuously being developed along the entire value chain to make internal work processes more efficient and simplify them. The steering

responsibility for this internal digitization of business processes lies with the Fresenius Kabi IT Executive Board, which is led by the responsible member of the Management Board and the head of the global IT department.

In order to better realize the opportunities of digital transformation and also enable the implementation of new digital business models, Fresenius Kabi has driven forward the realignment of its IT organization as part of the Group-wide IT program. The aim is to further strengthen the implementation of the digital transformation and increase the value contribution of digital applications for the company and for customers. Here, the business segment is increasingly relying on intelligent automation and artificial intelligence (AI) to improve business processes in administrative functions. In production and quality management, Fresenius Kabi is using digital platforms to implement process control systems, monitor equipment efficiency, and manage data and support workflows in laboratories. This also enables the business segment to access data to analyze and automate decision-making processes.

### Product innovation

In product development, Fresenius Kabi's expertise includes all related components, such as the raw material for drugs, the pharmaceutical formulation, the primary packaging, the devices needed for application of drugs and infusions, and the related production technology. In the field of biosimilars, Fresenius Kabi focuses on autoimmune



diseases and oncology. More information on R&D can be found in the Group Management Report in the Research and development section on pages 40 ff.

The business segment has standard operating procedures for the development and design of products and for the cybersecurity of its devices; for more information see the Cybersecurity chapter starting on page 141. The responsibility for innovation and development is anchored in the organizations of the management board areas of the Chief Operating Officer (COO) and MedTech. Fresenius Kabi constantly addresses the advancement of scientific findings. Employees work together in cross-organizational and cross-functional teams to develop innovative solutions for medical needs.

### Digital applications

Fresenius Kabi develops digital applications for healthcare professionals and patients to support the quality of treatment and improve patient care and quality of life, as well as to open up new business areas and to ensure regulatory compliance. In addition, the business segment uses digital solutions for what are known as track-and-trace systems for the traceability of products. These applications also enable information to be shared with customers and support, for example, the monitoring of inventories in hospitals.

For example, Fresenius Kabi uses radio frequency identification (RFID) technology, known as smart labels, for some of its drugs in the United States. The smart label enables hospitals to automatically identify, locate, and manage their inventories.

With digital technical services, Fresenius Kabi improves the efficiency of processes in hospitals and care facilities. Digital technical service applications accelerate maintenance and can reduce the downtime of medical devices due to maintenance work. In this context, Fresenius Kabi aims to offer its solutions to its customers in as many countries around the world as possible.

Further, for various product segments Fresenius Kabi offers support programs or has launched websites with dedicated information material, practical instructions, and information on handling of its products in many languages. The information is intended for healthcare professionals, patients and their relatives.

In compliance with data protection regulations, Fresenius Kabi is also working to use the data generated by the apps to improve patient care. For example, the aim is to identify potential risks for patients and improve the decisions made by patients or healthcare professionals.

### Progress and measures in 2022

In the fiscal year 2022, the business segment newly introduced the DTB with the aim of driving the digital transformation of the business. It is composed of executives at the first management level below the Management Board of Fresenius Kabi (including the global Head of IT) and reports regularly to the Board.

### Digital applications

In the reporting year, Fresenius Kabi introduced a plan in the United States to add two-dimensional (2D) barcodes to its pharmaceutical portfolio of vials, syringes, IV solutions and parenteral nutrition products. The initiative will help streamline workflows at healthcare facilities by reducing the potential for error-prone manual data entry in medication management systems. Fresenius Kabi in the United States plans to gradually offer 2D barcodes on all drug product labels. The business segment offers an application for field staff in the United States to digitize and modernize the maintenance of equipment for transfusion medicine and cell therapy. This app is already in use in Italy and Poland and will also be available in Spain and Portugal from spring 2023 onwards.

### FRESENIUS HELIOS

The expansion of digitalization is key for Fresenius Helios to ensure the sustainability of its hospitals and outpatient facilities, and to continuously improve the quality of healthcare and the service provided to patients.

Since 2020, Helios Germany has used a newly developed process for managing digitalization projects in Germany via the Helios Digitalization Board (Helios DIGI Board) to manage and centrally evaluate proposals for digitalization projects. Proposals are collected in the clinics and outpatient facilities of Helios Germany and in the Fresenius Group and then rated. The Board decides on the approval of project proposals. All digitalization projects, including rejected project

ideas, are published in the Helios.Digital project database via the myHelios intranet.

Since 2019, Helios Spain has followed a defined Digital Transformation plan with six main initiatives: boost the patient portal and improve online appointments; review and improve clinical pathways (digitalized); improve data management and patient knowledge; simplify and automatize administrative processes; speed up the deployment of the unified platform for Electronic Patient Files (EPF) and Health Information System (HIS); develop new digital services (e-commerce platform and digital hospital).

Among other things, this IT and process strategy aims to further improve digital patient interaction such as video conferencing and chats, where patients can present their medical history, protocols, and automated tests for specific diagnoses. To ensure that the IT strategy is gradually implemented, the division has introduced a competence model called Digital Stars at Spanish hospitals. This model is based on three pillars: Digital Customer (patients), Digital Professional (employees), and Digital Organization (administration). Each of the three pillars has key figures to indicate progress in digitalization and its acceptance, and collects data, for example on the number of patients making use of digital medical consultations, the number of electronic prescriptions issued by employees, and the number of invoices

automatically generated. The data is evaluated on a monthly basis and enables comparison of the state of evolution of digitalization in the various hospitals in Spain.

### The Helios patient portal

Fresenius Helios started introducing a patient portal at its clinics in 2019. Patients can now access treatment documents such as diagnoses, book appointments online, or attend video consultations at 61 German clinics, around the clock and from home. The portal can be accessed via the websites of the respective clinics. In 2022, the patient portal recorded 205,000 registered users (2021: 130,000), 700,000 documents (2021: 300,000) exchanged via the portal and nearly 435,000 online appointments (2021: 85,000).

Many users already access Helios Spain's patient portal, via the web version or the app MyQuironsalud. Nearly all Spanish hospitals are connected and some Latin American hospitals have also implemented the patient portal in 2022. The hospitals benefit from a central data repository and improved data transmission and coordination between healthcare professionals. Via the digital portal, patients of Helios Spain can track the progress of their own clinical treatments and view recommended therapeutic measures. They have direct access to three-dimensional (3D) radiological images and can contact their responsible specialists and interact via web formats. In addition, it is possible to digitally request an appointment for most of the examinations available and to read up on the risks associated with an examination.

Prior to a procedure, patients can also sign a consent form electronically via the portal. In 2022, the patient portal recorded one million new registered users, reaching a global amount of five million registered users. It also recorded around 90 million yearly accesses and managed more than 4 million online appointments.

### Electronic patient file (EPF)

An EPF with doctor's letters, findings, and complete clinical imaging is available at the majority of workstations in the clinics; this creates added value for both treatment providers and patients. In the reporting year, other medical data such as nursing documentation and medication were made available in the EPF at Fresenius Helios. In about half of the Helios clinics, integrated software solutions already issue warnings of possible interactions with other drugs, which increases patient safety.

In general, this makes many processes more efficient, which improves medical quality. The expansion of the Germany-wide telematics infrastructure, ordered by the government, into which the EPF will be integrated in the future, focuses on improving the quality of care and the efficiency of care and administrative processes. This project aims to modernize the technical infrastructure in the German healthcare system up until 2025.

E-medication is one planned aspect of the telematics infrastructure. It will enable electronic prescriptions to be transmitted digitally to parties outside the hospital – e. g., medical practices and pharmacies – and to be uniquely assigned and tracked. Patients can make their own decisions on the distribution of information.

In Spain, the EPF contains all the information needed for patients' care, including discharge papers, along with medication information and prescriptions. Thanks to this paperless process, patients can go directly to the pharmacy with their smartphone. Prior to an appointment at the hospital, they fill out a form online and then receive notifications and directions. At the clinic they are navigated directly to the treatment room via the app.

### Progress and measures in 2022

In 2022, Helios Spain developed a new digitalization path for its hospitals consisting of four phases: new tools adoption, digital transformation, healthcare model transformation, and liquid healthcare – meaning a concept of giving the best healthcare to the patients in every situation. In each phase the division measures several Key Performance Indicators (KPIs) to define when a hospital is ready to pass to the next phase. In committees, Helios Spain discusses and reviews the status of digital KPIs as well as transformation projects and innovation cases.

### FRESENIUS VAMED

Fresenius Vamed has established digitalization as a strategic business area with various objectives: the business segment aims to implement digitalization initiatives and projects, coordinate digitalization activities within the Vamed Group, drive digital innovations, and generate new digital solutions such as services. To this end, additional personnel have been recruited in the competence areas of innovation, products and project management. Among other things, Fresenius Vamed is developing various rehabilitation services, as well as patient services for digital assistance systems that support ambient assisted living (AAL) and rehabilitation services. In the project business, Fresenius Vamed has long used complex virtual models (building information modeling – BIM) in the planning and operation of health-care facilities. They make it possible to simulate and optimize the entire life cycle – from planning and design to construction, operation, and maintenance – of a healthcare facility. Additionally, Fresenius Vamed is also undertaking internal digitalization projects in the areas of project business, high-end services, and general operations management. The management of the digitalization strategic business unit regularly reports to the Management Board on its progress.

### Progress and measures in 2022

In 2022, the management approach and the governance structure of the digitalization strategic business unit of Fresenius Vamed remained as reported in 2021. Progress focused on various digitalization projects and initiatives in the areas of high-end services, overall operations management, and project management.

### CLINICAL RESEARCH AND INNOVATIVE TREATMENT MANAGEMENT

Within the Fresenius Group, we distinguish our clinical research and clinical studies as follows:

- **Clinical trial management (CTM) for pharmaceutical approval processes:** Approval processes both for innovative pharmaceutical products and generics require support from trials. These encompass patient studies or even animal trials.
- **Clinical studies to develop innovative treatment methods:** The majority of clinical studies conducted in our business segments Fresenius Helios and Fresenius Medical Care are aimed at developing innovative treatment methods or the improvement of therapies both in ambulatory and inpatient care. While Fresenius Medical Care focuses on patients with kidney failure or related diseases, we focus on oncology and cardiovascular diseases in our acute care hospitals. But health services research is also an important area. Using real data from everyday hospital life, known as real world data (RWD), the structures and processes of hospitals are examined under everyday conditions. The analysis of pandemic effects on the various areas of patient care has played a major role in this context over the past three years.

## FRESENIUS MEDICAL CARE

Fresenius Medical Care strives to continuously improve the care that it provides to patients. This includes facilitating clinical trials, which are a crucial step in developing new treatments. The business segment is also further exploring data-based methods that allow it to advance care by means of mathematic modelling and virtual clinical trial simulations. The research and development activities follow regulatory guidance for clinical research practices. They are conducted in compliance with ethical standards. In a global [company position paper](#) made available on the company's website in 2022, Fresenius Medical Care outlined the **bioethics principles**. These include the commitment to upholding ethical standards while advancing healthcare and managing related risk, as well as advocating patient rights, and animal welfare. It is important to the company that its research partners follow guidelines that are similar to its own.

### Progress and measures in 2022

In 2022, the business segment published 169 scientific documents worldwide. The Frenova Renal Research division provides research services to third parties. Currently, Fresenius Medical Care is working on a project aimed at developing the largest renal-focused genomic registry in the world. The goal is to enroll over 100,000 patients by 2025. This registry will contain genetic data from chronic

kidney disease patients worldwide, which will help researchers improve their understanding of kidney disease and treatments.

Fresenius Medical Care also works with external organizations to facilitate scientific progress and explore new ways of improving quality of care. In 2022, the business segment was involved in 67 key partnerships with academia, research institutes, and peers. The focus areas included cardio-protection, personalized and precise medicine, public health, and the impact of COVID-19 on vulnerable patient populations.

## FRESENIUS KABI

At Fresenius Kabi, the knowledge and expertise from experts in clinical nutrition, pharmaceuticals, and medical devices are embedded in research and innovation projects with the goal of improving patients' health and quality of life. As a manufacturer of generic drugs, clinical nutrition products, and infusion and transfusion therapies, as well as bio-similars and medical devices used to administer these products, Fresenius Kabi conducts clinical studies by commissioning qualified external contract research organizations (CROs) and university scientific institutions to do so. Some products require to conduct clinical studies sponsored by

Fresenius Kabi to meet regulatory approval requirements. In addition, further studies are conducted regarding patient safety, in order to gain new medical-scientific insights or comparative clinical studies with other products available on the market. The clinical studies sponsored by Fresenius Kabi are always carried out in accordance with strict legal requirements, including, for example, the guidelines of the International Council of Harmonisation of Technical Requirements for Pharmaceuticals for Human Use (ICH), of Good Clinical Practice (GCP), and of the relevant pharmaceutical regulatory authorities such as the U.S. Food and Drug Administration (FDA), the European Medicines Agency (EMA), the Declaration of Helsinki, and the EU GDPR. The primary goal is the protection of patients and the quality of the data obtained. Fresenius Kabi sponsors studies for registration in close cooperation with various CROs, scientists, and physicians and supports investigator-initiated trials. These studies pursue the goal of generating new scientific knowledge that is significant for patient care using approved and new products.

Fresenius Kabi has a Chief Medical Officer (CMO) and a **Global Trial Committee** that reviews, evaluates, and approves clinical trials before they begin. Responsibility for clinical study management is aligned with Fresenius Kabi's product groups and is anchored in the management board areas. Compliance with the applicable regulations and guidelines prior to, during, and after clinical studies is ensured by a risk-based auditing program. Here, safety of the

study participants and validity of the study data are considered the most important criteria. No clinical trials are conducted without a positive vote by the responsible ethics committee and approval from the respective competent authority, where required.

When selecting study participants, Fresenius Kabi also takes diversity into account, e. g., with regard to the population group for which a product in question is intended. Fresenius Kabi does not conduct studies without a prior positive benefit/risk assessment. Furthermore, safety events occurring during a clinical study are constantly monitored and evaluated. Study participants are fully informed prior to the start of the study and are enrolled only with their consent. Internally, clinical studies are documented in a central database and the results are published in accordance with the applicable regulations.

Fresenius Kabi's research and development activities are focused on biosimilars, clinical nutrition, and generic drugs, which are already well-established in markets and consequently need no, less or limited animal studies. They are also only conducted if required by national and international laws or regulations. Animal studies are restricted to the scale that is absolutely necessary and are conducted according to respective animal welfare legislations only.

Fresenius Kabi cooperates with professional non-clinical CROs or academic institutions that are accredited according to the standards of the Association for Assessment and Accreditation of Laboratory Animal Care International (AAALAC) or a similar standard and follow the principles of the 3Rs (Reduce, Replace, Refine) regarding the use of laboratory animals. Moreover, non-clinical CROs are audited by the Quality Assurance department of Fresenius Kabi as well and re-qualified every three to five years based on the underlying risk. Like clinical trials non-clinical trials are evaluated and approved by a Fresenius Kabi internal scientific expert committee (the Global Trial Committee) which oversees, among other aspects, the ethical aspects of this area of activity.

#### **FRESENIUS HELIOS**

Fresenius Helios conducts clinical trials at many sites, partly in cooperation with CROs. In this way, the business segment aims to promote innovation processes in diagnostics and clinical treatment. The innovative strength in clinical study management not only influences its future success in the diagnosis and treatment of inpatients. It also opens up new ways of providing care, especially for the high proportion of chronic diseases. For example, studies are conducted to determine how effective and safe medicines are and whether medical devices are suitable for approval in accordance with internationally applicable ethical and scientific standards, such as GCP or the Declaration of Helsinki of the World Medical Association. In

addition, clinical data is collected, analyzed and published to evaluate new, already approved technologies and treatments in everyday care. Based on a clear commitment to evidence-based medicine, the division encourages its employees to engage in scientific and technological research activities. The aim is for them to develop personally and use their findings to enhance the well-being of patients.

Projects funded by public grants are also being carried out at the German Helios hospitals – supported by the Innovation Fund of the Joint Federal Committee (G-BA), the German Federal Ministry of Education and Research (BMBF), or ministries of further German federal states, among other bodies. These projects serve the benefit of Helios' patients. They focus on the development of new forms of care and process plans (treatment pathways) for medical treatments. In cooperation with manufacturers, the focus is on testing new technologies in clinical application and thus assessing their benefit. Such clinical data on the reality of care is important for evaluating technologies and determining their market price (HTA – health technology assessment). Helios Germany also provides data on severe acute respiratory infections (ICOSARI) to the Robert Koch Institute (RKI) in order to monitor the appearance of influenza virus and coronavirus in hospitals. Numerous analyses of the impact of the pandemic on different care settings have been conducted and published in both Spain and Germany.

## Clinical research projects

In Germany, the newly established Helios Health Institute (HHI) is the central point of contact for all employees of Helios clinics and its subsidiaries who want to conduct research. The HHI validates the study design to ensure that all regulatory requirements that exist in research are met. The respective **Group guideline on research** (Helios Konzernregelung Forschung) mandatorily provides that every research project must first be submitted to the HHI for review, including all necessary documents, in order to protect its patients.

The HHI reviews research projects with regard to regulatory and content-related methodological requirements, as well as a legal review of project contracts and data protection advice. This enables clinics to ensure that scientific, ethical, and legal requirements are met and that the project complies with applicable guidelines or quality standards. All researchers are required to provide evidence of their qualification, i.e. to comply with knowledge and requirements of clinical studies and trials. These requirements are listed in the Helios Group regulation on research. In self-initiated studies, full responsibility lies with the persons who conduct the study. In sponsor-initiated clinical trials and studies, the CROs involved are audited by the sponsor.

HHI maintains a continuously developing quality management system with the aim of certification according to ISO 9001 in 2023, so that it can then also operate externally as a CRO.

The **Helios Group regulation on research funding** further specifies the framework conditions within which Helios specifically promotes research projects of its own employees that are expected to have a high level of benefit for patients.

Studies were reviewed for a total of 39 (2021: 48) hospitals or integrated healthcare facilities in Germany in 2022. The respective Helios clinics or facilities in question employ what are referred to as investigators and study assistants – specially trained nurses, medical documentation assistants, but also natural scientists specialized in biology, nutritional science or biochemistry. They support the investigators, coordinate examinations and interviews of the study participants and conduct non-medical services that are required by the study protocol. In addition, the HHI supports the clinics of Helios Germany along with the employees conducting research in studies initiated by the clinics themselves (known as investigator-initiated studies, IITs).

As the central office with experts in regulatory principles and methodology and in contract management, and supported by the Central Data Protection Service, the HHI conducts the central study review. More information on data protection can be found in the respective section on page 188 ff.

## Progress and measures in 2022

Helios Germany and the holding company Helios Health decided at the end of 2021 to bundle all research-related areas and merge them into a separate subsidiary – the HHI. It comprises the areas of healthcare research, consisting of

Real World Evidence (RWE) and HTA and the CTM. With the CTM division, the HHI takes over from the Helios Center for Research and Innovation, which was responsible until the end of 2021.

In 2022, a total of 337 studies (2021: 410) were reviewed centrally for the Helios clinics in **Germany**, the majority of which had the goal of improving therapies for patients. The decrease is due to an internal procedural change. This provides for certain studies (usually doctoral theses) to be processed directly in the clinics on a standardized basis using an SOP. They have not been subject to central review since 2022. Further, the impact of the pandemic has delayed recruitment of study patients.

Based on the data analyses during the pandemic, Fresenius Helios has been able to gain and publish significant insights into the impact of COVID-19 on the care situation in both Germany and Spain. This type of use of care data demonstrates how quickly, yet accurately, the status of the care situation can be provided. Given the many challenges facing healthcare systems, this is essential.

Further, Helios Germany has conducted around 90 COVID-19-related studies in its clinics since 2020.

## FRESENIUS VAMED

At Fresenius Vamed's [Institute for Gender Medicine](#), all health issues that lead to an extension of the healthy years of life and to the improvement of quality of life are researched, with a particular focus on gender-specific aspects with regard to individualized medicine. These research activities encompass prevention, acute care, rehabilitation, and nursing.

## OUR AMBITIONS

The Fresenius Group diligently works on expanding its competencies and developing new areas of business in order to offer digital solutions to the challenges faced by the healthcare sector.

The business segments take different, segment-specific, approaches to the area of digitalization and innovation. In the care of critically ill patients, the demands on treatment success are becoming ever higher. The demand for effective therapies together with intelligent medical applications and devices will rise steadily.

## EVALUATION

Overall, the digitalization of processes was driven forward throughout the Fresenius Group in 2022.

All business segments have their own approach to digitalization and innovation and are currently developing KPIs. Digitalization and innovation is also included in the variable remuneration of the Group Management Board, as it is key to our strategy. Further information is included in the Corporate Governance Report of the Annual Report 2022, see the Compensation Report on page 243.

For **Fresenius Medical Care**, the number of product improvements is an indicator to measure performance to enhance the quality and safety of products. Improvements are defined as changes that focus on at least one of the following aspects: patient safety and quality, product performance and delivery capability, environmental performance, or customer service. This could involve process improvements in production, for example, as well as improvements already made by suppliers to the items the business segment purchases from them. In 2022, Fresenius Medical Care implemented more than 2,400 improvements to its dialysis machines, dialyzers, filters, and solution products. Further, the business segment completed four clinical trials in 2022.

**Fresenius Kabi** continuously reviews progress in the area of digitalization. The Digital Transformation organization within the Corporate Development department, which was created in 2022, works closely with Fresenius Kabi's global IT department to drive digitalization forward, especially with regard to market- and customer-oriented initiatives and partners with colleagues from the business areas and markets. In addition, the progress made in internal digitization is regularly presented to the relevant IT decision-making bodies and reported to the Management Board in accordance with its importance, budget framework and risks.

In 2022, no critical events with a significant impact on the safety of study participants or compliance with the applicable requirements and standards became known at Fresenius Kabi.

For the first time since the end of 2021, **Helios Germany** has been determining the degree of digitalization in its hospitals by means of the DigitalRadar. The survey is mandatory for all hospitals participating in the Hospital Future Act (KHZG). The law and the associated funding program are intended to support hospitals in investing in modernized capacities for emergency cases, digitalization, and IT security. The status of digitalization at hospitals was evaluated as of June 30, 2021, and the next evaluation is scheduled by law for June 30, 2023. According to the radar, Helios Germany already has an above-average level of digitalization – compared with the other 1,616 hospitals participating in the KHZG.

In 2022, **Helios Spain** continued evaluating the digitalization of its hospitals using the Digital Stars Dashboard. It includes digital KPIs, most of them measured daily. In addition, the division has launched the new four phases digital path. So far, there are 10 hospitals that have passed to the second phase.

**Fresenius Vamed** regularly reviews its management approach using standard controlling processes. In addition, the digitalization strategic business area collects data and regularly reports on the status of the respective initiatives and projects in the business segment. Fresenius Vamed uses common trend and innovation studies, e. g., the Gartner hype-cycle, to formulate and evaluate strategies for digitalization in the healthcare market. Local publications and trend analyses are also taken into account. The use of telehealth solutions and mobile apps also continued in 2022.



## CYBERSECURITY

### OUR APPROACH

At the Fresenius Group, we pursue a holistic approach to the management of cybersecurity. We bring cybersecurity and business decision-makers in the Group together to execute a joint approach aligned with our strategic objectives. The core of our approach is to determine the right level of protection that balances the value of cybersecurity with the needs of the business as well as the cost of protection. We derive our activities based on maturity assessments and cyber-risk analyses that help us prioritize the most relevant measures to buy-down risk and carefully track both the progress as well as the effectiveness of implemented measures through our CARE program (Cybersecurity Approach, Roadmap and Execution).

The steering committee of the CARE program formally enacted the CARE Governance Charter to emphasize the strategic objectives, the scope and the responsibilities of the CARE program and the CARE Steering Committee as a governance body, as well as responsible function for escalation and decision processes. The CARE program is structured across risk domains (for more information refer to page 143 f.) and cybersecurity clusters to ensure a holistic consideration of our digital environment:

- **Critical Assets Protection:** measures to identify and adequately protect information assets that are considered critical to Fresenius business processes.
- **Baseline Security:** measures to provide an adequate cybersecurity baseline to protect all information assets based on minimum cybersecurity standards.
- **Cyber Defense:** measures to improve the capabilities to effectively detect and respond to cybersecurity incidents and reduce adverse impacts on our business.
- **Governance, Risk & Organization:** measures to improve the governance, the transparency of risks and the development of an adequate, efficient, and effective cybersecurity organization.

The Management Board of Fresenius Management SE initiated CARE. CARE bundles cybersecurity initiatives to strengthen our resilience in preventing and defending against cyberattacks. In 2020, the Management Board enacted a Group-wide Cybersecurity Policy that defines the objectives, structure, and operational organization for cybersecurity governance across the Fresenius Group, embedded in CARE.

The Opportunities and Risk Report contains further information on cybersecurity at Fresenius in 2022, in the Risk areas section on pages 92 f.

### ORGANIZATION AND RESPONSIBILITIES

The Chief Financial Officer (CFO) of the Fresenius Group Management Board oversees cybersecurity governance and receives direct reporting from the Group Head of Cybersecurity. The position of the Group Head of Cybersecurity, who acts as Group-wide Chief Information Security Officer (CISO), has overall responsibility for the governance of cybersecurity within the Fresenius Group and leads the Group Cybersecurity Office (GCSO). He defines the Group-wide cybersecurity strategy and coordinates this strategy with the respective cybersecurity heads in order to ensure a consistent approach across all business segments. The CFO of the Fresenius Group is informed about cybersecurity-related topics on a weekly basis, or as required, by the Group Head of Cybersecurity. The Group Head of Cybersecurity reports quarterly to the Management Board of Fresenius Management SE and at least annually to the Supervisory Board.

In the four business segments, the respective Business Segment Heads of Cybersecurity (Segment CISO) are responsible for all cybersecurity matters. At Fresenius SE & Co. KGaA level, the Corporate Head of Cybersecurity is responsible for the individual corporate functions.

The GCSO enables and governs cybersecurity across the Fresenius Group. It ensures that cybersecurity is considered holistically and coordinated from a Group perspective, defines the baseline, and monitors its compliance as well as the execution of risk treatment plans. Where necessary, the business segments are advised and supported in their activities.



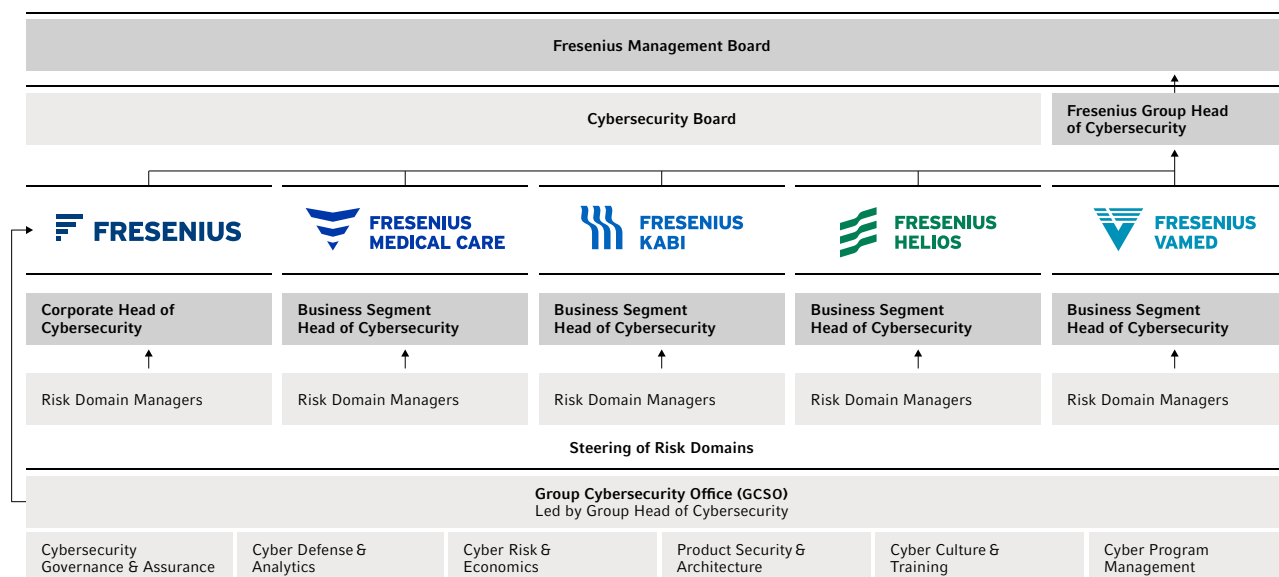
The GCSO is composed of six functions:

- Cyber Governance & Assurance,
- Cyber Defense & Analytics,
- Cyber Risk & Economics,
- Product Security & Architecture,
- Cyber Culture & Training, and
- Cyber Program Management.

At the operational level, the four business segments are responsible for their cybersecurity management. The Management Boards and managements of the business segments establish and report on strategic objectives and strategies for addressing risks. The objectives are based on the Group-wide cybersecurity strategy and are defined by the Business Segment Heads of Cybersecurity, who are responsible for implementation.

Within the Group, overarching committees have been established to complement the existing organizational structure. The cross-divisional **Cybersecurity Board** meets on a monthly basis. It consists of the Group Head of Cybersecurity, the Corporate Head of Cybersecurity, and all Business Segment Heads of Cybersecurity. It ensures the exchange of information on Group-wide cybersecurity matters between the business segments and Group functions, defines criteria for evaluating and monitoring the development of cybersecurity across the Group, and reviews the

## CYBERSECURITY ORGANIZATION



progress and results of cybersecurity measures and initiatives. The Cybersecurity Board also monitors the adoption and implementation of the Group-wide cybersecurity policies, baseline compliance and risk treatment plans.

The individuals responsible for cybersecurity usually have many years of experience in cybersecurity management, extensive knowledge, and appropriate professional certifications.

The CFOs of the business segments, and for Fresenius Vamed the member of the Management Board responsible for the service business, form the **CARE Steering Committee** which meets quarterly to organize regular reporting as well as to steer the cybersecurity initiatives across the business segments.

The Business Segment Heads of Cybersecurity inform the respective members of the CARE Steering Committee and additionally report on cybersecurity matters to their segment Management Boards at least on a bi-annual basis.

The Risk Domain Managers report to their respective Heads of Cybersecurity. In addition, the Risk & Integrity and Internal Audit departments regularly exchange information on matters relating to cybersecurity.

### Guidelines and regulations

Our Cybersecurity Policy Framework consists of a set of policies, requirements, and procedures. It forms the foundation for cybersecurity in all business segments and Group functions. Within this framework, we define confidentiality, integrity, and availability as our key objectives for protecting digital information, technologies, and systems across our risk domains.

The **Group Cybersecurity Policy** is based on the Fresenius Code of Conduct and follows internationally recognized standards and best practices, such as the [Charter of Trust](#). It defines the overarching policy and organizational structure for cybersecurity governance in the Fresenius Group. The underlying Risk Domain Policies specify the framework, processes, and roles and responsibilities for each risk domain to attain the overarching objectives of protecting the confidentiality, integrity, and availability of Fresenius' digital information in a holistic manner.

The four business segments also have specific security standards, which take into account specific regulatory requirements and local legislations. Security standards already established in the four business segments are leveraged as Group-wide standards where appropriate.

### CERTIFICATIONS AND COMMITMENT

Cybersecurity insurance policies are in place at business segment level, where available in the insurance market and deemed suitable for risk transfer. In addition, there are certifications such as ISO/IEC 27001 at Group and business segment level. In addition, to complement the governance structure for risk mitigation and to further hedge risks, the conclusion of global cybersecurity insurance will continue to be evaluated at Group level.

### RISK ANALYSIS

In accordance with the Group-wide Cybersecurity Risk Management Framework, the business segments – together with the GCSO, if required – conduct a business-driven evaluation of the strategic cybersecurity risks along Fresenius' value chains. The cyber risks of the Group are attributed to the business activities of the respective business segments. While the cyber risks in the product business are closely related to interruptions to manufacturing or logistic processes, as well as theft of intellectual property, the risks in our healthcare facilities are related to patients, their health information, and the medical devices used. We continuously analyze the evolving cyber threat landscape to consider arising threats in our bi-annual cyber risk assessments in order to derive our cybersecurity measures and effectively mitigate our risks.

Our Risk Report contains extensive information on the effects of cyber risks on risk management; see Risk areas section on pages 92 f. of our Annual Report 2022.

### SECURITY CONCEPT

To manage Group-wide cybersecurity and associated risks, we have determined five risk domains. These are managed by the respective Risk Domain Managers at corporate level and in the four business segments. Facilitated by the GCSO, the Risk Domain Managers form Special Interest Groups (SIGs) that define tailored cybersecurity requirements and coordinate risk management activities based on applicable best practices. They exchange of expertise and knowledge throughout all cybersecurity areas across the Group.

To protect the Group's value generation, we have developed tailored frameworks for our five cybersecurity risk domains that define the security architectures, concepts, and requirements. The respective preventive, detective, and corrective measures are prioritized and implemented through our CARE program to effectively mitigate risk. While our main objective is to prevent cyber risks from materializing, our investments into the early detection of cyber threats are paying off. We detect cyber threats at an early stage in what is known as the cyber kill chain through various monitoring solutions and are able to respond in a timely manner to limit

the actual business impact of security incidents. Recurring analyses and defense processes are automated in order to react even more efficiently. Incidents are thoroughly investigated to derive additional measures to improve our overall security.

### Business Continuity

Business continuity management is an integral component of the recognized ISO/IEC 27001 standard, primarily to ensure the availability of digital information processing facilities. Different Fresenius environments, such as our central IT infrastructure, as well as critical infrastructures in the medical sector, are ISO/IEC 27001-certified and regularly audited by independent auditors.

As part of the CARE programs, Fresenius has launched a group-wide initiative to identify, assess and protect all critical assets (i.e., CARE Critical Asset Protection). Insights of the assessments, specifically related to adverse impacts affecting the availability of critical assets, serve as input to the respective business continuity management.

### TRAINING

At Fresenius we seek to imbed a human-centered risk model, combining this with our already implemented Cybersecurity Training & Awareness Program (CTAP). The goal is to raise awareness and support a solid and mature cyber culture at Fresenius. The responsible team within the Cybersecurity Group function is called Culture & Training. Together with the respective Risk Domain Manager at segment-level, their activities are designed to enable our employees to build and improve their personal cybersecurity awareness, thus creating a line of defense against cyber-attacks. The Culture & Training team aims to share knowledge about emerging trends immediately, introducing different cybersecurity activities at Fresenius as well as providing helpful tips on the secure use of devices, be that in the office or at home.

In addition to mandatory training on cybersecurity fundamentals, CTAP offers various courses, videos, and other learning content, via the different digital CTAP learning platforms and intranets, for example. We regularly simulate phishing attacks to strengthen the required behavior to be triggered if phishing is suspected. We calculate a personal risk score for employees based on their behavior in phishing tests and the number of cybersecurity training sessions they have completed. All CTAP activities are tailored toward Fresenius' specific risks and are available in several languages. The success of the CTAP activities is measured using predefined success criteria (e.g., the target phishing simulation click rate).

We inform our employees through various channels about current cyber risks and new types of cyber threats. The Culture & Training team further uses the knowledge derived from daily phishing attempts analyzed and evaluated in joint collaboration with the Cyber Emergency Response Team (CERT) to design new or updated training modules.

### REPORTING PATHS

If Fresenius employees suspect cyber threats, they can contact [CERT@fresenius.com](mailto:CERT@fresenius.com), [CyberAware@fresenius.com](mailto:CyberAware@fresenius.com), or any cybersecurity employee. To improve reporting efficiency, suspicious emails may be reported through the Phish Alert Button, which performs an automated analysis and involves the CERT, if required. Our CERT, together with the cyber defense segment teams, investigates possible threats and incidents in our IT, manufacturing, and health-care facility environments, as well as suspected violations. If a malicious phishing attempt is detected, the sender is blocked and the security protocols are adapted accordingly.

### AUDITS AND MONITORING

The Internal Audit departments carry out independent audits to improve the effectiveness of our risk management, internal control, and governance processes in all areas of the company. Cybersecurity aspects are taken into account in the risk-based annual planning and audit execution. The results of the audits are analyzed by the Cybersecurity

Group function and are tracked and incorporated into the ongoing improvement of existing cybersecurity activities.

Furthermore, independent auditors conduct regular and comprehensive security assessments (e. g., penetration tests, security reviews of critical systems) and certification audits (e. g., ISO 27001, Health Data Hosting – HDS). Results from audits or other monitoring activities are evaluated if internal processes have to be adjusted. Additionally, we work with management consultancies and auditing companies to review and improve our cybersecurity processes. For security reasons, we cannot make any statements about specific review processes.

## OUR AMBITIONS

It is our ambition that our patients and customers can always rely on the cybersecurity of our products and services. Hence, the objective of cybersecurity at Fresenius is to increase the maturity level of our cybersecurity capabilities, strengthen our resilience towards cyberattacks, and continuously mitigate our cyber risks. We evaluate the ever-changing threat landscape, define minimum security standards for our cyber risk domains, and implement appropriate security measures in a targeted, risk-based, and cost-effective manner through our cybersecurity program CARE. The members of the Cybersecurity Board annually develop targeted risk treatment plans with measures to safeguard the confi-

dentiality, integrity, and availability of our digital information – and to continuously enhance the cybersecurity of our IT, manufacturing, and healthcare facility environments, as well as our medical devices.

## PROGRESS AND MEASURES IN 2022

### CARE PROGRAM

Throughout the reporting period, the various CARE sub-programs have been established to fulfil our ambition of increasing the maturity level of our cybersecurity capabilities, strengthening our resilience against cyberattacks, and constantly addressing our cyber risks. **Selected progress** in line with the CARE program structure is as follows:

- **Cybersecurity Baseline Measure Implementation (CBMI):** implementation of enhanced cybersecurity baseline measures, such as infrastructure/network hardening and standardization, secure remote access, e-mail security, application security, identity and access management controls
- **Cyber Training & Awareness (CTAP):** development of a tailored human risk model for different personas across the Fresenius workforce, further rollout of training and awareness solutions across the Group, various culture, training and awareness initiatives (e. g., CyberAware month)
- **Cyber Defense:** continued automatization of incident response processes, extension of external attack surface monitoring, monitoring of cyber risks posed by third-parties, formalized sharing of cyber threat intelligence internally and with external companies, setup of offensive security capability, launch of Group-wide training and testing of incident response procedures
- **Governance, Risk & Organization:** in-depth cybersecurity capability maturity assessment across the Group, further enhancement and rollout of metrics system, refinement of cybersecurity baseline, strategic threat intel analysis, regulatory requirements assessment, business-specific risk treatment plans, CARE program charter. Critical Assets: identification, assessment of business-critical assets, initiation and implementation of enhanced security measures
- **Medical Devices:** implementation of coordinated vulnerability disclosure process and integration in [Fresenius website](#)
- **Manufacturing:** planning and initiation of large-scale implementation projects for enhanced cybersecurity measures, such as segregation of manufacturing and IT environments
- **Health Facilities:** integration of cybersecurity into business continuity management and implementation of enhanced cybersecurity measures, such as monitoring of the healthcare facility networks.

## IMPROVEMENT THROUGH TRAINING

In the reporting year, training and awareness sessions, e. g., on new methods of phishing, have been conducted and several articles have been shared with the focus on increasing the fundamental cybersecurity knowledge. During the most recent CyberAware Month, which is organized every October, we have seen a rise and significant improvement in the level of engagement of our employees. The phishing tests conducted from 2020 to 2022 showed that the intensive training activities positively influenced our employees' security awareness. After the level of difficulty was raised last year and the initial deterioration of the phishing rate, it has since been steadily improving thanks to further training sessions. There has also been a steady improvement in the reporting rate of phishing tests. We inform the respective employees individually and directly about the results in their personal dashboard. Further information is provided at Group level on our intranet.

## EVALUATION

We initiated and rolled out effectiveness metrics in accordance with the cybersecurity metrics system. According to this system, the objective of effectiveness metrics is to determine whether security controls are operating as intended and achieving their desired outcomes. This helps us in understanding cybersecurity risks and how well prepared or resilient we are against cyberattacks, by combining leading (e. g., average phishing simulation click rate) as well as trailing indicators (e. g., mean time required to resolve incidents). Rolled out metrics are collected across all the Group's cybersecurity environments and are regularly reported to the Cybersecurity Board and CARE Steering Committee as well as visualized in a scorecard that allows cybersecurity management to steer cybersecurity efforts at Fresenius. The scorecard is shared with relevant stakeholders such as the Management and Supervisory Boards to enhance transparency regarding the overall cyber risk exposure and inform decision-making.

Overall, our **resilience metrics** indicate that we experienced only a few severe incidents during the reporting period. From a Group perspective these did not have a material impact on our business operations.

We abstain from reporting any cybersecurity specifics externally to avoid targeted attacks on our infrastructure.

## EMPLOYEES

The commitment of our more than 300,000 employees worldwide forms the basis of our success. Their achievements, skills, and dedication help our business segments to hold leading positions in their respective markets.

For Fresenius Group, we deem essential the following topics:

- working conditions,
- recruitment,
- employee retention,
- employee development,
- employee participation,
- occupational health and safety, and
- diversity and equal opportunities.

Occupational health and safety affect both employees and patients in our healthcare facilities. We explain our approach to this topic from page 166 onward. Diversity and equal opportunities have been identified as material to our company, and demonstrate their relevance in our Human Rights Statement and in the Human rights section starting on page 193 of this Group Non-financial Report. We report on our approach in the Diversity and equal opportunities chapter on pages 174 ff.

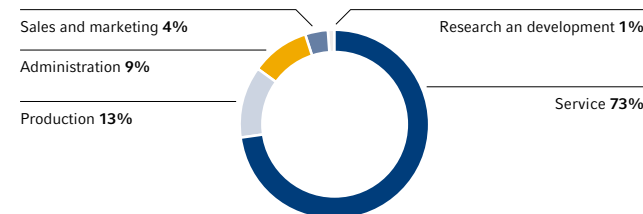
## OUR APPROACH

We want to continue attracting, retaining, and integrating talent at Fresenius. To this end, we need to consolidate and build on our position as an attractive employer in a market environment characterized by a shortage of personnel. Employee-friendly working conditions, attractive benefits, and a dialog-oriented corporate culture all help us to achieve this.

## ORGANIZATION AND RESPONSIBILITIES

The Management Board member of the Fresenius Group responsible for Human Resources (Labor Relations Director), Risk Management and Legal assumes responsibility for steering strategic Group-wide projects, e. g. the **global employee survey**. Within the Fresenius Group Management Board, the Chief Executive Officers (CEOs) of the business segments are responsible for the operating tasks of their business segment. The management boards of the business segments define the management approaches and regulate responsibility for human resources (HR) topics, e. g., via a business allocation plan. In the Fresenius Group HR Steering Committee, the HR managers or responsible functions of the business segments and of the Group function Corporate HR Management exchange information on a monthly basis. The Group Management Board member responsible for Human Resources (Labor Relations Director), Risk Management and Legal, participates in the meetings. As part of risk reporting, the Management Board of the Fresenius Group is informed quarterly about the effectiveness of measures in the area of HR, i.e., about risks or incidents that could have a material adverse effect on the operating business, reputation, or the value chain of the Group and its business segments. In 2022, for example, this related

## FRESENIUS MEDICAL CARE: EMPLOYEES BY FUNCTION



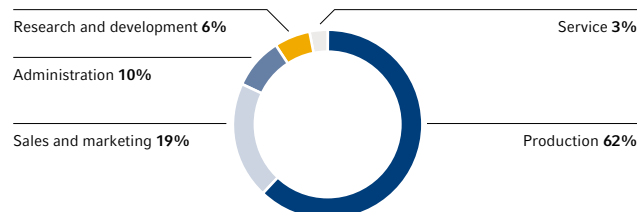
to the shortage of personnel in the healthcare sector. The Audit Committee of the Supervisory Board is informed about these developments on a quarterly base, the Supervisory Board on an annual basis. Further explanations can be found on page 86 in the Risk Report and on page 180 f. in the Group Non-financial Report in the Compliance section.

We explain the interaction between the Management Board, the Supervisory Board and the employee representatives, e. g. the European Works Council, on page 157 f.

## Fresenius Medical Care

The global HR function, which reports to the CEO of Fresenius Medical Care, is responsible for coordinating employment-related processes worldwide. In 2022, one of the employee-related priorities was to successfully transform the global operating model through the company's FME25 Program. This included, for example, identifying leaders to fill top positions in the new organizational structure and managing workforce migration processes. Information on the FME25 Program is included in the Group Management Report on page 33 of the Annual Report 2022.

#### FRESENIUS KABI: EMPLOYEES BY FUNCTION



#### Fresenius Kabi

The central function Global HR steers human resources activities in the business segment together with the HR of the management board areas and other central functions. The head of Global HR reports directly to the Chief Financial Officer (CFO) of Fresenius Kabi. As part of Fresenius Kabi's Vision 2026, the organizational structure is currently being streamlined to increase competitiveness. Training and development measures for managers and employees are already underway to support this development step towards a new integrative corporate culture. For more information, please refer to page 156. For more information on Vision 2026, please refer to page 32 of the Group Management Report.

Fresenius Kabi has a global Center of Expertise for Talent, Leadership and Organizational Development (CoE TLO), including Talent Acquisition & Employer Branding and Diversity, Equity and Inclusion (DEI) in the global HR department,

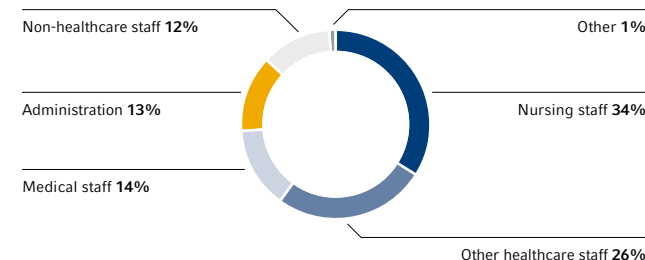
which reports directly to the head of Global HR. The CoE TLO aims to further develop talent acquisition, personnel and organizational development, and talent management, and to strengthen a company-wide learning culture and corresponding structures and offers for promoting talent at Fresenius Kabi.

#### Fresenius Helios

The divisions Helios Spain (Quirónsalud), Helios Germany (Helios Kliniken), Fertility Services and Helios Global Health with Curalie are reported at the holding level of Helios Health. Within the holding structure, there is no central function for HR. The Head of Legal and Transactions is responsible for the cross-divisional coordination of projects. The person also represents the business segment in the HR Steering Committee of the Fresenius Group. The divisional management is responsible for their operational management. The management approaches are agreed upon within the respective management bodies, e. g., via a business allocation plan. Intra-divisional exchange, including on strategic topics that include HR issues, takes place in the Helios Health Division Management Meeting. A total of six meetings were held in 2022.

At **Helios Germany**, the Central Service for Personnel Recruitment and Development is responsible for creating and implementing measures and strategies for the operating units within the clinics to attract, train and develop personnel. The Central Personnel Management and Collective Bargaining Service is responsible for structuring working conditions under collective agreements and improving the service for employees.

#### FRESENIUS HELIOS: EMPLOYEES BY FUNCTION



The central function People & Organization of **Helios Spain** is responsible for collective agreement management and negotiation, as well as ensuring that wages are in compliance with applicable regulations. From Spain's headquarters, the function participates in all collective bargaining processes through the corporate labor relations department.

Helios Spain has a dashboard to manage, evaluate, and improve the most important personnel Key Performance Indicators (KPIs). The dashboard is available to all clinics and enables them to conduct benchmark comparisons. Thus, the company provides transparency for all clinics on the most relevant KPIs and enables best-practice sharing on how to improve personnel management in our Spanish hospitals. Few clinics in the network are not yet connected to the system.

Helios Spain has created a central department that brings together different talent and employee areas: Talent Acquisition and Management, Internal Communications and Employer Brand, Apprenticeship, and the Universidad Corporativa, a corporate training academy. The aim is to attract the best professionals and create an optimized workplace. With the launch of the Universidad Corporativa in 2021, an advisory board was also established, which includes a number of company and divisional directors. It is responsible for aligning and promoting the training with the strategic goals of the company.

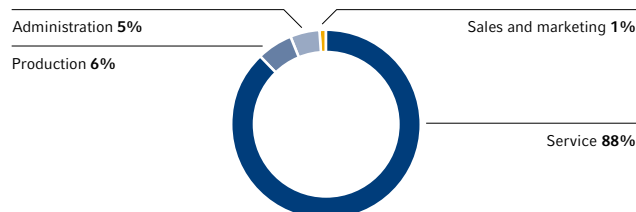
In the other divisions of the business segment, for example Fertility Services, responsibility for personnel lies with the local units. They are organized in accordance with locally applicable laws, compliance with which is checked by the local HR manager with regard to occupational health and safety and working conditions.

### Fresenius Vamed

HR at Fresenius Vamed's entities are managed by the business segment's central HR department. It reports directly to the CEO of Fresenius Vamed. The regulatory provisions in the various countries in which Fresenius Vamed is active differ; therefore, the HR department involves the local managers in a targeted manner and manages cross-company personnel measures.

The central function, together with the responsible business divisions and the Management Board, develops and implements measures to promote and train employees and new talents.

### FRESENIUS VAMED: EMPLOYEES BY FUNCTION<sup>1</sup>



<sup>1</sup> The category Service relates to nurses and other specialized personnel in healthcare.

### POLICIES AND REGULATIONS

At Group level, the Code of Conduct forms the basis for day-to-day activities. Further segment-specific guidelines are derived from it. Within the Fresenius Group, there are a large number of guidelines that determine the working environment and the scope of activities of our employees. The respective content is the responsibility of the business segments and specialist areas. **Collective bargaining agreements** set further provisions regarding wage levels and further specifications for functions, as well as tariff groups. Employees are informed by trade unions (collective bargaining partners) or employee associations (works councils) about tariff agreements, tariff negotiations and their results. This is regulated differently in the individual countries.

Furthermore, temporary workers are deployed in the segments to compensate for short-term staff shortages, especially in the care sector.

### Fresenius Medical Care

The Global Social and Labor Standards Policy outlines the business segment's position on working conditions for employees. It includes the global commitments to offer fair and transparent working conditions, to maintain a discrimination and harassment-free workplace, to respect freedom of association and the right to collective bargaining, and the prohibition of retaliation. It also covers the prohibition of child labor and modern slavery. The policy was globally rolled out in the reporting year.

In 2022, the business segment updated or newly developed a total of 10 global employee policies on relevant topics such as talent management practices, and diversity, equity, and inclusion.

In Europe, 56% of the employees are covered by a collective agreement; globally, 23% of the employees are covered by a collective agreement.

### Fresenius Kabi

Collective bargaining takes place regularly before the expiration of the respective tariff agreement. Fresenius Kabi employees are for example informed about possibilities for collective bargaining via employee letters and employee meetings. The trade unions (collective bargaining partners) or employee associations (works councils) communicate the results.

Fresenius Kabi compensates employees on both permanent and temporary employment contracts that meet or exceed local industry conditions or local minimum wages. General conditions for non-tariff employees are based on the provisions of the applicable collective agreement.



For executives regulations are agreed in the employment contract. In the United States, for example, Fresenius Kabi uses market studies of pharmaceutical industry and Global Life Sciences to develop its compensation for employees.

In Europe, 68% of the employees are covered by a collective agreement; globally, the key figure is not yet collected.

### Fresenius Helios

The Fresenius Helios hospitals apply collective agreements, including those in **Germany**, which are linked to the Helios Group collective agreement, the collective agreement for public service (TVöD), or company-specific collective agreements. In Germany, all Fresenius Helios hospitals are subject to current working time legislation, which in some cases provides for wage reopener clauses for supplementary tariff regulations. The Works Constitution Act, which grants the works councils co-determination rights and control, also has a regulatory effect. The framework with regard to working hours for the individual companies is regularly agreed by the respective company parties on-site.

In its HR policy, Fresenius Spain states that the company's success depends to a large extent on its employees. The guideline also defines the objectives of HR work; these include transparent internal communication and the development of a program for the ongoing training of employees.

In **Spain**, all workers are covered by collective agreements set by law, which set out their basic rights, such as pay and working hours. The agreements thus ensure attractive working conditions and market-oriented remuneration for workers and are negotiated with their legal representatives.

There are two different collective bargaining variants at the sites in **Latin America**: in Peru, there is only one collective agreement; it applies to all employees regardless of the union to which they belong. In Colombia, on the other hand, negotiations take place at the local level. In clinics with a collective agreement, it applies only to union members.

In Europe, 89% of the employees of Fresenius Helios are covered by a collective agreement; globally, 85% of the employees are covered by a collective agreement.

### Fresenius Vamed

Fresenius Vamed has put detailed guidelines and standards in place regarding working conditions and working hours. Compliance with these requirements is constantly monitored. In 2022, the business segment introduced a global home office and teleworking policy following the expiry of the pandemic-related regulations.

In **Austria**, the representatives of Fresenius Vamed central functions and the respective function responsible at the rehabilitation and care facilities actively participate in the respective collective bargaining negotiations for health resorts and rehabilitation facilities and private hospitals in order to ensure the best justifiable conditions for the employees of the site concerned and of the company. Where collective agreements are applicable, these are overpaid in most locations. In addition, market-specific salaries are evaluated on a regularly basis.

In Europe, 62% of the employees are covered by a collective agreement, also globally 62% of the employees are covered.

## WORKING CONDITIONS

**Global working conditions** are defined on the basis of guidelines and regulations at Group level: the Code of Conduct and the Human Rights Statement are key frameworks. Within the business segments, there are internal guidelines for employees covered by collective agreements and non-tariff employees with regard to working hours, jobs and benefits. Occupational health and safety regulations are to be applied to all persons in our healthcare facilities and operating sites, regardless of their employment relationship, but also to visitors and patients. Violations of applicable regulations can be reported via the complaint channels described on page 184f. Furthermore, there is the possibility of informing the local employee representative body, as far as they are established. How this is done is explained on page 157f.

The **remuneration** is based on requirements set by law or, where applicable, specified by the salary structures negotiated with the respective trade unions. Remuneration is usually based on local market standards and should be fair and appropriate. Any discrimination on the basis of gender or other criteria, as described in the Diversity and equal opportunities chapter on pages 174ff., must be prevented. As an international healthcare Group, we create various incentives for employees, depending on the country and location. These include flexible working time models and the chance to participate in the company's success via variable and

performance-based compensation models. Benefits for full-time employees of the organization are also provided proportionally to part-time employees. In Germany, benefits can be based on joint agreements between employer and works councils. We describe our variable compensation models in detail on pages 383 ff. of the Notes.

The collaboration with unions and works councils in various countries globally is explained on page 157 f.

The feasibility of **flexible or mobile working models** depends to a large extent on both operational requirements and local conditions. In recent years, flextime models and mobile working models, among other things, have been further developed or introduced for employees in administrative areas in particular. For the Group's headquarters in Bad Homburg, for example, the FlexWork company agreement has been in place since the reporting year. Helios Germany, for example, has offered workshops on the development of new working time models at the clinic level, primarily for the medical service, but also for nursing and administration. Decisions on what to implement are to be taken at each clinic individually in order to meet local requirements. Working time models are also subject to local co-determination.

The Fresenius Group also supports employees during career changes. Intra-Group transfers, including across national borders, are made possible by the internal publication of vacancies in the business segments. This is intended to retain employees within the Group. Transition programs for people entering retirement, e. g., partial retirement, but also in the event of terminations, supplement these offers. The respective programs and measures are based on local requirements. There are individual agreements with employees or collective measures. Fresenius Vamed offers its older employees in Austria a partial retirement model, which allows for a very flexible transition to retirement.

The implementation of more flexible working models is supported by increasing **digitalization** of collaboration and work processes. In order to acquire the necessary digital skills, employees receive training tailored to their needs. For more information on the digitalization of Fresenius' products and services, please refer to the Digital transformation and innovation section on pages 131 ff.

In recent years, we have established various **dialog formats** to strengthen communication between management and employees – both at Group level and in the individual business segments. This allows the Management Board to provide employees with information on important issues personally. In addition, we promote our feedback culture and the constructive exchange of ideas. We report on our global employee survey on pages 159 f. in the Progress and measures in 2022 section.

## RECRUITMENT

In order to meet our future demand for qualified specialists, we use a variety of different tools to recruit staff. We monitor our working environment and competitive surroundings closely to identify potential. Furthermore, we use digital personnel marketing, organize our own recruitment events, and present the company at career fairs. The majority of the recruitment processes are virtual. Depending on the pandemic situation, it was also possible to conduct applicant interviews on-site again in the reporting year. In recent years, we have significantly broadened our range of personnel marketing activities and expanded our global careers website.

### Fresenius Medical Care

The business segment is working to continuously improve its employer brand. The company aims to remain an attractive employer and recruit, engage, and retain excellent employees. To strengthen the competitive position, the company has various targets, such as reducing the voluntary turnover rate in the coming years. In 2022, the business segment issued a global **Employee Value Proposition Policy** outlining the core benefits that it wants to offer its employees as well as underlying processes, roles, and responsibilities.

## Fresenius Kabi

The departments of Fresenius Kabi are supported throughout the process by the Recruiting Center's team of experts in the search for and selection of suitable candidates. In this way, Fresenius Kabi aims to define individual requirements for vacant positions to improve the recruiting process.

The team of experts also draws on a network and in-house talent pool of candidates as well as approaching candidates actively. In the search for the best talents, it is essential to secure access to future talents for Fresenius Kabi while also focusing on the needs of existing employees.

Furthermore, Fresenius Kabi also uses temporary workers in the production and logistics areas to compensate for fluctuations in capacity utilization. Temporary workers in the administrative areas are particularly hired for short- and medium-term replacements such as in cases of pregnancy, parental leave, long-term illness, etc. Apprentices, student trainees, and interns generally work on the basis of employment contracts, specified for their internship or apprenticeship.

## Fresenius Helios

The business segment still has to deal with a specific challenge posed by Germany's Ordinance on the Minimum Requirements for Nursing Personnel in Hospitals (PpUGV),

which has increased the need for nursing personnel, of whom there is a shortage on the labor market in some areas. The search for employees focuses on the following fields of action: training of qualified personnel internally, advertising for skilled workers, and searching the international labor market. Helios Germany participates in government-led campaigns to recruit personnel on the international labor market, as well as supporting employees who have qualified as nurses abroad in their applications or in their searches for language schools in Germany. Many international nursing professionals have completed academic training at universities. This applies also to Spain, where prospective nurses complete their training at a university. These forms of vocational training are mainly aimed at complex medical activities and an often strongly cooperative collaboration in medical teams. The German vocational training system is a generalist training, which enables its participants to care for people of all ages. Specialization is possible during and after vocational training. Bringing together the strengths of the different training systems is a great advantage and offers an opportunity to advance the overall quality of medical care in the hospitals.

In Spain, nurses can specialize through a specific program after graduation – choosing between occupational health nursing, family and community health, obstetrics and gynecology, geriatrics, pediatrics, and mental health. Helios Spain has established partnerships with universities to provide classroom training and to raise its attractiveness for

potential candidates. The company's own nursing schools complement the offering by expanding their training portfolio and adapting it to new market requirements.

Helios Spain aims to further expand its position as a leading private provider of healthcare services in Spain. The division participates in various online recruitment sites and has started to promote its main vacancies through social media campaigns in 2021. The quality of Helios Spain as an employer was confirmed by various external rankings in the course of 2022.

## Fresenius Vamed

To meet the shortage of skilled workers, Fresenius Vamed has developed an employee referral program. Employees of some of the entities in Austria and Germany receive benefits for recruiting new employees, linked to the duration of the new employment relationships. Certain employee groups, e. g., members of the HR department, are excluded from participation in this program. In order to counteract the shortage of skilled workers in a timely and efficient manner, cooperation with various training institutions such as schools, universities, and technical colleges has been intensified in the specific areas of expertise. In addition, vocational training concepts are continuously revised so that Fresenius Vamed can train the necessary skilled workers. The business segment is also increasingly using digital recruiting channels in order to be able to address qualified specialists from abroad.

## Fresenius Corporate

For Fresenius SE & Co. KGaA as well as Fresenius Digital Technology, the goal is to achieve a positive candidate experience in the recruitment process. It is supported by:

- the use of social media and the career website to make the activities at Fresenius tangible,
- clear communication in job descriptions that set realistic expectations for the position and working environment,
- respectful interactions with applicants through regular communication along the entire recruitment process and early communication in the event of rejection.

In the reporting year, it was again possible to hold some interviews on-site, in accordance with the applicable health protection guidelines, which are drawn up by the central Business Continuity function depending on the situation.

## EMPLOYEE RETENTION

Fresenius offers various benefit components on a corporate and business segment level. These encompass, for example, employee benefit programs, profit-sharing bonuses, pension plans, compensatory time accounts, and tariff-based future payments. Not all elements are implemented equally within the Fresenius Group, but can, however, be accompanied by local benefits depending on the market and employee requirements and regulatory provisions.

## Fresenius Medical Care

The Total Rewards packages of Fresenius Medical Care are designed to reflect the relative value of each job and support career progression in line with market trends and local requirements. In 2022, the company started a review of its global rewards strategy, including existing approaches and ongoing activities. From 2023, the business segment aims to further define the global rewards strategy, harmonize programs and processes, and set global standards on topics such as salary structures. The development of a global **job architecture** will increase the transparency and comparability of positions. It will also serve as a basis for making decisions on career development, compensation and benefits offers, and strategic workforce planning.

In 2022, Fresenius Medical Care developed a **Fair Pay Statement**. This global position statement outlines the commitment to applying fair pay and compensation principles to its employees. The business segment focuses on developing pay structures that are market competitive and internally equitable. The pay structures are also designed to support career progression and reward and incentivize measurable performance.

## Fresenius Kabi

Due to the ongoing reorganization measures, Fresenius Kabi's management approach to employee retention focuses on creating structures that support the long-term success of the business segment. After successful implementation of the planned measures within the framework of Vision 2026, further employee retention activities can be implemented as needed. In addition, the business segment is already working on potential approaches to strengthen its employer brand.

## Fresenius Helios

At Fresenius Helios, the largest employee group comprises trained nurses and doctors, who account for more than half of the employees in the business segment. The share of nursing staff in the total number of employees in the hospital varies depending on the size of the hospital. In Germany, it averages more than 40%; in Spain, it is more than 20% due to the higher proportion of outpatient treatment compared to German clinics. Therefore, employee retention measures must be specified to meet the needs of nurses or doctors, which vary from those of staff working in administrative functions. As flexible working models are limited in the nursing sector, benefits are granted here in particular, such as private supplementary health insurance, old-age provision, or in Spain also the conversion of salary components for defined benefits. The compatibility of family and

career is also promoted. For example, Helios Germany offers child care places for employees' children in 35 kindergartens – both in company and cooperative facilities.

### Fresenius Vamed

The benefits offered to Fresenius Vamed employees are diverse. In Austria, the benefits range from occupational health offers, employee restaurants or meal vouchers, employee discounts (e. g., for our health tourism facilities), a pension fund, supplementary health insurance, employee parking, company apartments, and child and vacation care, to flexible work models (e. g., part-time models, home office). Depending on the facility and collective bargaining options, employees in Germany receive special benefits and discounts at the segment's hospitals and tourist facilities as well as with external providers (e. g., fitness studios). Furthermore, they receive subsidies for the company pension plan, and they can use bike leasing or job tickets. In the Czech Republic, employees receive a specific budget with which non-financial benefits can be obtained according to their individual preferences. In Switzerland, employees are also offered various benefits, e. g. via hotel cards or fuel cards.

### DIALOG AND FEEDBACK FORMATS

In 2022, a Group-wide employee survey was carried out for the first time, in which all business segments took part. Details can be found on page 159 f. under Progress and measures in 2022.

**Fresenius Medical Care** strives to give every employee the opportunity to provide feedback and engage openly and directly with the company. In 2022, Fresenius Medical Care developed a global policy that lays out the approach for systematically conducting engagement surveys and responding to the results. Furthermore, the business segment conducted its third global engagement survey in the reporting year. Fresenius Medical Care uses these surveys to identify strengths, as well as opportunities to improve the working environment. The employee engagement score is based on three aspects: how many employees would speak positively about Fresenius Medical Care, how many intend to stay with Fresenius Medical Care, and how many feel motivated to perform at Fresenius Medical Care.

**Fresenius Kabi** attaches great importance to dialog with employees across hierarchical levels. The business segment mainly conducted dialog and feedback formats online in 2022. To support dialog between management and employees, Fresenius Kabi published video messages from the CEO on relevant topics on the global intranet, for example. In addition, digital formats as well as on-site meetings fostered the exchange between the CEO of Fresenius Kabi and top executives.

For the second time, Fresenius Kabi conducted a global employee survey in 2022. The business segment also uses regional employee surveys to sustainably increase employee

satisfaction, gain valuable insights into business processes, and increase loyalty to the business segment.

The business segment uses an IT-based annual talent review for dialog and feedback on performance, competencies, and development potential for upper management levels. It also serves to strengthen the exchange between employees and their superiors on the individual development planning. On this basis, Fresenius Kabi identifies, evaluates, and develops executives and the management board areas worldwide. In addition, for example, all employees in the United States participate in performance appraisals and set targets together with their supervisor. The set targets are evaluated mid-year as well as annually.

The clinics of **Fresenius Helios** offer appraisal interviews to employees. From these, the superiors obtain important information for future engagement as well as for individual further and advanced training planning. The divisions also conduct employee surveys. The findings of these are intended in particular to strengthen employee loyalty and reduce staff turnover. In Spain, employees can also enter into a structured dialog with their superiors by means of a feedback program.

In the other divisions of Fresenius Helios, no central guidelines have been implemented for the design of the employee dialog.

Appraisal interviews are an essential part of **Fresenius Vamed's** management culture. In addition to essential insights and measures for further successful cooperation, the necessary training and further education requirements also result from the detailed discussions. These are summarized in a training plan, on the basis of which the corresponding training and continuing education program is drawn up. This ranges from specialist training in the healthcare sector and personality-building seminars to customized language training and IT seminars.

The appraisal interview offers managers and employees at **Fresenius Corporate** a further opportunity for constructive exchange based on a structured process. The employees hold a feedback discussion together with a manager. The assessment of defined key competencies provides the basis for this discussion. In addition, non-tariff employees agree their annual targets as part of the appraisal interview and carry out the associated assessment of the target achievement.

## EMPLOYEE DEVELOPMENT

We offer our employees the opportunity to develop professionally in a dynamic international environment. Our four business segments use different concepts and measures for personnel development – depending on their own customer and market structures. They constantly adapt their approaches to current trends and requirements. In addition to Group-wide mandatory training courses on the

respective Codes of Conduct, there are mandatory training courses on quality management, environmental management, and occupational health and safety in the business segments. Digitalization is also playing an increasingly important role in the daily work done by our employees, which we explain in the following. Segment-specific talent management and individual further training offerings for employees and managers are our other personnel development measures.

## Vocational training

Vocational training is very important to us. This is why we offer applicants many opportunities to start their career pathways in our company. In 2022, more than 6,300 young people were doing dual vocational training and/or dual study at our locations in Germany. Across the Group, we offered 44 posts requiring formal training and 33 dual degree programs. Compared to the 2021 training year, the Group's range of training opportunities was expanded once again. The dual study program in Sustainable Science and Technology with the study directions Occupational Safety

or Environmental Protection Technology, and Business Administration Insurance, as well as the training program for Insurance and Finance were offered for the first time. The classic direct-entry route aside, Fresenius also offers graduates trainee programs for further professional orientation.

For explanations of vocational training in Spain, see page 152.

## Digitalization of the training offered

Driven in part by the COVID-19 pandemic, Fresenius' development and training offerings have been digitalized to a large extent in recent years. Numerous employee development measures and mandatory training courses are now held regularly as webinars or e-learning courses. Among other things, this enables fast and up-to-date, tailored training courses, e.g. in the area of hygiene, which is particularly important during the ongoing COVID-19 pandemic. Some formats are less effective if only offered in digital form, so training for certain topics was conducted in hybrid form or entirely in person again in 2022, if the pandemic situation

### TRAINEES AND TRAINING RATIO FOR GERMANY

	2022	2021	2020	2019	2018
Trainees <sup>1</sup>	6,361	6,305	5,985	4,952	4,354
Training ratio	6.43	6.38	6.18	5.44	4.94

<sup>1</sup> Includes vocational training and university students

permitted to do so. In particular, interaction-oriented modules of the programs for new executives were conducted in person. The organization of digital learning opportunities takes place mainly on the learning platforms of the business segments or is carried out by the Group function Corporate HR Management. Employees in Germany who do not have their own computer or laptop, or who do not have a quiet work environment, can take the training courses they need at specially set up learning locations. The platforms enable documentation of participation in training measures and success checks, for example through final tests.

### Leadership development

We offer two Group-wide programs to our executives. Working together with the Harvard Business School, we focus on the concept of Maximizing Leadership Impact among holders of top management positions in order to increase their effectiveness. In a leadership program that targets middle to upper management and is run in conjunction with the University of St. Gallen, we focus on strategy implementation and change management.

Additionally, the business segments have developed market-specific development programs for executives.

### Fresenius Medical Care

The business segment has introduced online learning platforms that allow employees to pursue their career goals and interests in a self-directed manner. For example, the Advanced Renal Education Program provides employees with access to courses on topics such as chronic kidney disease and home dialysis. Fresenius Medical Care aims to continuously increase participation in the digital learning

schemes. In this context, the company has developed a global learning measurement strategy that aims to improve learner experience and drive employee engagement. In 2022, more than 16,000 employees participated in self-directed courses on the digital platforms. Furthermore, through the learning management system, some 156,000 users worldwide participated in training courses on topics such as compliance, leadership, and health and safety. In addition, Fresenius Medical Care provided certain employee groups with specific training. In the U.S. alone, 9,500 leaders have completed our regional leadership development program since 2014.

### Fresenius Kabi

Fresenius Kabi has global, regional, and local structures for training and developing employees. Employees are trained and qualified according to their functions and responsibilities. Mandatory global training for employees is carried out internally. This includes, for example, training on the Code of Conduct.

All employees who are directly involved in production, as well as employees who work in a supporting role (e.g., technical maintenance, IT) receive mandatory training in job-related good manufacturing, control, and distribution practice and in occupational health and safety and environmental protection.

In addition, occupational health and safety and environmental and energy management training is conducted at all certified sites. Further training supplements this and serves

to support the introduction, further development, and improvement of the corresponding management systems and measures.

As part of talent management at Fresenius Kabi, postings to other countries are also used to promote professional and personal development. These comprise both long- and short-term postings, which also contribute to meeting specific staffing needs.

Furthermore, to improve Fresenius Kabi's **succession planning**, the business segment has introduced a new process. The Management Board regularly reviews defined key functions of the business segment regarding succession and development opportunities.

A Group-wide New Leaders Program is a targeted development measure to support employees in their first leadership role. Since May 2021, 40 participants from Fresenius Kabi have taken part in the program. Experienced leaders also get the opportunity to reflect on, improve, and refresh their leadership skills. Furthermore, the Step leadership development program for executives in the management board area of the Chief Operating Officer (COO), which was launched in 2021, was continued in the reporting year 2022.

### Fresenius Helios

Employee training and development activities help Fresenius Helios achieve its strategic business objectives: to offer the best service, to be a leader in medicine, to do sustainable business, and to expand on its market position.

These will enable Fresenius Helios to further improve with regard to medical quality and to position itself as an attractive employer at the same time. Training budgets, along with regular employee and career interviews, are therefore firmly anchored at Fresenius Helios.

Especially in the nursing sector, the demand for skilled workers has continued to increase over the past few years. For this reason, Fresenius Helios intends to acquire a large proportion of the necessary nursing personnel through in-company training or training cooperations. In Germany, the business segment has 34 own training centers. At the Helios Academy, in the training centers and in other country-specific training programs offered by Fresenius Helios, employees can learn, train, and further develop their expertise – in professional and personal skills.

In Spain, the business segment focuses on cooperations with universities and also operates university hospitals and training facilities itself. In contrast to Germany, where nurses receive vocational education and training, Spanish nurses are educated at universities, as described on page 152. In Spain, more than 5,000 students are trained annually by experts; they acquire practical skills during their undergraduate and postgraduate training. The division also has 8 university hospitals where the classroom-based content of a medical school is taught and more than 400 medical staff are fully trained each year. In its two nursing schools, Helios Spain covers classroom and hands-on training as well as vocational training; for example, to qualify students as Imaging Technicians for Diagnosis and Nuclear Medicine and Technicians in Radiation Therapy and Dosimetry.

### Fresenius Vamed

Fresenius Vamed's training program is designed to cover the heterogeneous training needs that exist due to the complex structure of the business segment. As part of its strategic personnel planning, Fresenius Vamed identifies young employees with particular potential and promotes their individual development. This is done via trainee programs and in the VAMED Human Capital Management (HCM) Program, which prepares employees with potential to take on leadership and specialist roles.

All employees are free to use Fresenius Vamed's own Academy. Their courses and training cover not only specific professional issues, but also topics such as personal development and leadership, interpersonal skills, and methodological expertise. Various knowledge platforms, such as the International Medical Board (IMB), also pool the know-how of the healthcare professionals working for Fresenius Vamed.

### Fresenius Corporate

At Fresenius SE & Co. KGaA, training opportunities are available to all employees. These include seminars for communication and presentation, self-management, and project management, as well as specific learning content depending on the job profile of the target group of employees. A mandatory qualification program has been established for new

managers to support the leadership and feedback culture. Mandatory training courses on compliance, cybersecurity or occupational safety are rolled out on an annual basis as a minimum.

### EMPLOYEE PARTICIPATION

#### Exchange with employee representatives

Trust and cooperation between management, employees, and employee representatives is well established at Fresenius and is an integral part of our corporate culture. An open and ongoing dialog between management and employee representatives, as well as unions, is important to us.

Fresenius acts responsibly toward its employees. This is detailed in our commitment to respect the international standards mentioned in our Code of Conduct and our Human Rights Statement. Fresenius SE & Co. KGaA respects freedom of association and recognizes the right to collective bargaining. Employees have the right to join or not to join a union in accordance with local laws. We do not tolerate discrimination based on trade union membership and act accordingly. We are committed to an open and solution-oriented dialog between employees and their representatives, and our management within the relevant legal and operational frameworks. For more information, see the chapter on Human rights on pages 193 ff.



Employees liaise with their supervisors, but they can also turn to their HR or compliance officers, as well as to the works council, their union representatives, or other employee representatives for assistance. In Europe, about 79% of our employees are covered by collective bargaining agreements. In some European countries, Fresenius is subject to industry-related collective agreements, e.g., in France, which are binding by law due to the industry to which we are affiliated. Where this is not the case, country-specific collective bargaining agreements can be negotiated with local trade unions or comparable social partners. On a global basis, about 55%<sup>1</sup> of our employees are covered by collective bargaining agreements.

In European countries, workplace representation bodies are organized according to national law. The business segments have overall responsibility for dealing with local employee representatives and trade unions at country or site level. Our discussions with these representatives focus on local and regional circumstances. Together with the employee representatives, we aim to find tailored solutions to the challenges in the different locations. Further information is included in the business segment sections.

Fresenius has reached an agreement with the European Works Council (EWC), establishing a **structured dialog** with the global unions; meetings are subsequently held once a

year between representatives of the business segments, the employee representatives of the Supervisory Board, and representatives of the international trade union associations. In the reporting year, the meeting took place in November. The exchange was about activities relating to human rights due diligence and reorganization processes and impacts on employees in the Group.

### Dialog at European level

Fresenius SE & Co. KGaA has a EWC comprising 21 employee representatives from 14 countries as of December 31, 2022. These individuals come from the European Union (EU) and EEA (European Economic Area) member states in which Fresenius employs personnel. In total, the Fresenius Group employs 181,017 people in Europe, which corresponds to 57% of the total number of employees. Of the employees in Europe, Germany alone accounts for 55%.

The EWC is responsible for the participation of Fresenius employees in cross-border measures, insofar as these have a significant impact on the interests of Fresenius personnel and affect at least two countries within their area of responsibility, such as the relocation or closure of companies or collective redundancies. The management informs and consults with the EWC on the following topics, for example: the structure as well as the economic and financial situation of the Group, its anticipated growth, employment situation, investments, organizational changes, and the introduction of new work and production processes. The EWC meets

once a year, while its executive committee convenes three times a year, partially in hybrid form due to the COVID-19 pandemic. The European trade union federations IndustriALL and the European Federation of Public Service Unions (EPSU) attend the meetings at the invitation of the EWC.

The focus topics of the EWC in the past fiscal year were projects in the Group's business segments for reorganization, e.g., in the area of global HR management, the digital transformation, the Group-wide cost and efficiency program, and compliance matters relating to the Group's human rights declaration, sustainability and corporate social responsibility (CSR). In 2022, the EBR also discussed the global engagement survey as well as international projects, such as those in logistics or the supply chain. Another focus area was the impact of the COVID-19 pandemic and the war in Ukraine on Fresenius' employees. To this end, an exchange of information took place on the situation in the individual countries.

At its annual meeting, the EWC entered into a dialog with the Management Boards of Fresenius Kabi, and Fresenius Medical Care.

The EWC elected six employee representatives to the Supervisory Board of Fresenius SE & Co. KGaA, including at least one representative of the trade unions.

<sup>1</sup> Based on about 92% of Fresenius Group total employees.

## OUR AMBITIONS

Fresenius SE & Co. KGaA as well as its four business segments pursue segment-specific ambitions. We want to build on the position of our business segments as drivers of innovation in the healthcare sector. Our aim in doing so is to attract new employees who contribute to the company's success through their willingness to perform, their expertise, their experience, and their willingness to work together as a team.

**Fresenius Medical Care** set a global target of achieving an employee engagement score that is in line with the healthcare industry benchmark of 63% by 2027. The business segment identifies individual learning needs through development and career conversations. In 2023, Fresenius Medical Care intends to roll out a globally harmonized performance management process to over 50% of its employees via its global performance and development platform. The company plans to offer access to this process to the remainder of employees in early 2024.

**Fresenius Kabi** wants to be the employer of choice. With its Vision 2026 the business segment wants to make a cultural change and advance the company culture together, in the terms of how the company works together, what values it stands for, how it makes decisions, and how it develops the next generation of leaders. To achieve this, it is important to have continuous feedback.

**Fresenius Helios** has dedicated targets in Spain and Germany with regard to annual investments in the training and education of employees. In view of the ongoing digitalization and increased use of e-learning, whether these targets need to be adjusted should be examined. In 2022, there was no adjustment to the investment target of 0.4% of segment sales.

Fresenius Helios continued the development of training portfolio management, the aim of which is to evaluate and market employee training and further education options and services more effectively – internally and externally.

For Helios Germany, the priority in the reporting year was to create working that support the public image of the company as an attractive employer. The increasing shortage of skilled workers on the labor market made the search for suitable personnel even more difficult. Against this background, it is necessary for Helios to differentiate itself from competitors, as well as to create attractive working conditions for current and future employees.

Part of Helios Spain's quality strategy is the fulfillment of various KPIs, including the implementation of two mandatory training courses for employees on the topics of patient satisfaction and patient safety. In addition, the training offering has been expanded to adapt it to the future generation of employees, to meet the challenges in the healthcare sector, and to promote patient care through the use of digitalization and technology.

**Fresenius Vamed** continually evaluates its own vocational training and development programs; where necessary, the business segment develops and implements adaptation or improvement measures. Fresenius Vamed also continually

optimizes its HR development processes through additional digitalization. The objectives for training and further education at Fresenius Vamed are determined in the context of the Vamed personnel strategy and brought in line with ESG and sustainability targets. The business segment aims to strengthen its leadership culture by offering targeted training programs for managers and to expand the range of courses offered by the internal training and development platform Vamed Academy.

## PROGRESS AND MEASURES IN 2022

In the reporting year, Fresenius conducted its first Group-wide employee survey. Employees were asked about topics of identification with the employer, attachment to the employer, and work motivation. Further, the business segments were able to include specific questions in addition to the general questions set. The participation rate was 56%<sup>1</sup>. The aim of the survey is to obtain a picture of opinion and sentiment about working at Fresenius and to increase our employees' level of commitment to us as an employer. Once the survey is completed, a Group-wide Engagement Index will be created from selected questions collected globally. The initial evaluation revealed an engagement index of 4.1 within the range of 1 (strongly disagree) to 6 (strongly agree). The index is the weighted average of engagement scores derived from a business segment's entities included in the survey. In addition to the three engagement questions, the survey focused on the identification with the company as well as

<sup>1</sup> Share of employees based on the eligible headcount number at the time of the survey. The evaluation excludes Fresenius Vamed and the fertility services business.

the team work, manager feedback and recognition. These questions are not part of the Engagement Index. A complete evaluation of the results is expected in the first quarter of 2023. This will be followed by a review and a definition of concrete measures to be derived from the findings.

A Group-wide employee survey will be conducted annually from now on selected topics. The KPI Employee Engagement Index collected in this way is also included in the Group Management Board compensation. Further information on compensation can be found in the Compensation Report starting on page 243 of the Annual Report 2022.

### FRESENIUS MEDICAL CARE

To gain an even better overview of the workforce and to support the development of future performance indicators, the business segment is implementing a global HR digital information system. This system is already in place in Asia-Pacific, Latin America, and North America and covers roughly 70% of the total workforce. Fresenius Medical Care expects to complete the global rollout of the system with the Europe, Middle East, and Africa region in 2023.

### FRESENIUS KABI

The global employee survey conducted for the first time in 2021 was further evaluated in the reporting year. The analysis identified potential for improvement in global HR work. For example, it showed that employees would like to see a clearer strategic direction for the business segment. Fresenius Kabi has already developed and adopted Vision 2026 in the reporting year 2021, which shows a clear strategic direction. In addition, it became clear in the further analysis that internal processes and decision-making could also be improved in order to be able to react quickly to changes and pick up on new developments in a dynamically changing market environment. Other key findings emerged in relation to employee identification with Fresenius Kabi and the strengthening of the employer brand in order to improve the company's position when recruiting specialists and managers. Overall, Fresenius Kabi's first global employee survey shows an above-average level of satisfaction compared to other companies. To further improve employee satisfaction, selected executives are developing additional measures, for example, with regards to the employer brand. In the reporting year 2022, for example, Fresenius Kabi already successfully conducted Diversity, Equity and Inclusion (DEI) training sessions with the company's top executives. A global employee survey was also conducted in 2022 which was completed with a participation rate of around 70%, comparable to the survey in 2021. Furthermore, compared

to the survey in 2021, the business segment was able to improve in one category and are at or above the pharmaceutical industry benchmark.

The business segment conducted further regional employee surveys. The 2021 employee survey in **Switzerland** revealed a sustained high level of overall employee satisfaction. Three key topics could be derived as goals from the survey results: the further development and advancement of employees, improvement of collaboration and communication with other teams, and workload and work-life balance. In collaboration with the HR department, concrete goals were developed and implemented for these three areas.

The employee survey 2021 in the **United Kingdom** showed a good level of engagement. The results were shared with the employees and used to develop action plans and implement measures. Notably, the frequency of employee communication was increased through more Town Hall and departmental meetings. Further an interaction app-based communication to manage news and feedback was introduced and the Employee Engagement Forum, which manages regular discussions with a cross-section of employees, HR and managers to discuss important issues, was launched.

Furthermore, a learning program for employees in **Asia-Pacific** was introduced in 2022, providing competency-based development across different hierarchy levels over three years. The course focuses, for example, on building relationships with key stakeholders, acquiring and learning tools that empower and strive towards exploring business opportunities, developing a broad repertoire of team leading skills, and driving behavior shifts and accountabilities.

### FRESENIUS HELIOS

In the reporting year, Helios Germany employed temporary workers year in order to meet the minimum regulatory requirements in the area of nursing and medical services and thus to be able to prevent the closure of wards. Employees who are not covered by collective wage agreements are remunerated at market rates.

In the area of training, a program for non-management staff was developed to identify potential future managers. Rolled out from the headquarters of Helios in **Germany**, employees at the clinic sites can be nominated for this program by the responsible HR managers and the management. This program serves to strengthen the internal training of future managers and retain talent within the company.

In addition to the Group-wide employee survey, Helios Germany will use the evaluation of its employees to derive future measures to improve employee engagement. The evaluation and analysis of the results will take place at the beginning of the 2023 reporting year.

**Helios Spain** has established an advisory board consisting of various managers from medical functions. These jointly define training priorities for medical staff, and develop training courses, e. g., a master's course in emergency medicine, which was held for the first time at the end of 2021 into 2022. Furthermore, the cooperation with the Business School IESE was continued and two training programs on advanced healthcare management were held.

### FRESENIUS VAMED

In the reporting year, the digital training offering for employees in subareas of Fresenius Vamed was expanded in a targeted manner. As the use of homeoffice continued even beyond the pandemic, new learning modules in the area of hybrid working were rolled out for both managers and employees.

In addition, the entire learning offering of the Group-wide training academy was brought onto a common training platform. This has enabled employees to organize all their training and development activities via a central platform since the reporting year.

In Germany, a dedicated program for junior managers was newly introduced to enable management assistants and project managers to take on management functions.

### FRESENIUS CORPORATE

At the beginning of 2022, we introduced a modern and standardized recruiting process for Fresenius SE & Co. KGaA and Fresenius Digital Technology. The focus is on clear responsibilities from the first contact with candidates through the application process to hiring and onboarding. We have also combined the topics of employer branding and recruiting in a single department in order to position Fresenius even better as an attractive employer and to facilitate the onboarding of new employees.

## EVALUATION

In fiscal year 2022, the Fresenius Group continued to face strong competition for personnel in the healthcare markets. Particularly in the hospital sector, it became apparent that positioning as an employer, working conditions, and the design of attractive working models are essential in order to be perceived as an attractive company.

It is also assumed that the vocational training situation in Germany and Austria may worsen in 2023. This supports our ambition to set the focus on training junior staff and specialists in the company's own training facilities.

In the reporting year, no violations of internal policies with reference to employees were reported via our reporting channels whose impact would have been material for the financial position or reputation of the company. Further information on opportunities and risks can be found in the Opportunities and Risk Report starting on page 85.

At the end of the 2022 fiscal year, the Fresenius Group had 316,920 employees, which was on the previous year's level (December 31, 2021: 316,078). In terms of FTE (full-time equivalents), this represented a slight increase of 0.3%.

The regional distribution also remained at the previous year's pattern: about 31% of employees are employed in Germany, 26% in the rest of Europe, and 24% in North America.

## EMPLOYEES (HEADCOUNT) BY BUSINESS SEGMENT

	2022	2021	2020	2019	2018
Fresenius Medical Care	128,044	130,251	133,129	128,300	120,328
Fresenius Kabi	42,063	41,397	40,519	39,627	37,843
Fresenius Helios	125,700	123,484	116,952	106,377	100,144
Fresenius Vamed	20,184	19,721	19,414	18,592	17,299
Corporate/Other	929	1,225	1,255	1,238	1,136
<b>Total as of Dec. 31</b>	<b>316,920</b>	<b>316,078</b>	<b>311,269</b>	<b>294,134</b>	<b>276,250</b>

## EMPLOYEES (FTE) BY BUSINESS SEGMENT

	2022	2021	2020	2019	2018
Fresenius Medical Care	120,216	122,909	125,364	120,659	112,658
Fresenius Kabi	40,286	39,579	39,032	38,264	36,423
Fresenius Helios <sup>1</sup>	104,509	101,652	96,899	88,057	82,522
Fresenius Vamed	16,182	15,730	15,364	14,770	13,665
Corporate/Other	831	1,141	1,166	1,154	1,060
<b>Total (FTE) as of Dec. 31</b>	<b>282,024</b>	<b>281,011</b>	<b>277,825</b>	<b>262,904</b>	<b>246,329</b>

<sup>1</sup> FTE: For Helios Kliniken Germany, the number of employees converted to the full collectively agreed working time on monthly average (Vollkräfte)

## EMPLOYEES (HEADCOUNT) BY REGION

	2022	2021	2020	2019	2018
Europe	181,017	180,122	174,835	165,862	158,939
thereof Germany	98,920	98,754	96,915	91,014	88,086
Europe excl. Germany	82,097	81,368	77,920	74,848	70,853
North America	77,614	76,740	75,837	74,894	72,672
Asia-Pacific	26,833	27,145	27,805	27,457	25,575
Latin America	29,529	30,192	30,871	23,998	17,610
Africa	1,927	1,879	1,921	1,923	1,954
<b>Total as at Dec. 31</b>	<b>316,920</b>	<b>316,078</b>	<b>311,269</b>	<b>294,134</b>	<b>276,750</b>

Our distribution of **employees by function** remained largely unchanged in 2022: About 14% of the workforce was employed in the production sector, and 71% in the services sector. Our personnel structure was thus stable in terms of development. The high proportion of service personnel is mainly due to the large number of nurses in our healthcare facilities.

The **rate of new hires**<sup>1,2</sup> in relation to the overall number of employees in each business segment is evidence of our efforts within recruitment. The length of service<sup>1</sup> within the Group can vary with acquisitions in the business segments. In 2022, the average was 8.4 years (2021: 8.3 years).

In 2022, the proportion of employees who **voluntarily left**<sup>1,3</sup> the company increased to 14,7% (2021: 12.8%). Main reasons for this development are the transformation processes at business segment level, were the uncertainty in the labor market associated with the COVID-19 pandemic, stressful labor conditions in the healthcare sector and thus an increase in early turnover as well as people leaving the industry. We explain this development in detail in our business segments and measures taken to correspond to this situation in the Employee development section on page 155 ff.

#### NEW HIRES <sup>2</sup>

in %	2022	2021	2020	2019	2018
Fresenius Medical Care	26.0	23.7	23.1	24.7	21.7
Fresenius Kabi	16.9	17.1	13.5	17.1	16.9
Fresenius Helios <sup>1</sup>	20.0	22.9	18.0	16.9	19.9
Fresenius Vamed	23.6	18.4	18.4	17.8	22.5
Corporate/Other	14.5	11.0	6.1	11.2	12.5

#### AVERAGE LENGTH OF SERVICE

in years	2022	2021	2020	2019	2018
Fresenius Medical Care	7.9	7.6	7.3	6.8	7.1
Fresenius Kabi	7.9	7.9	7.9	8.6	7.5
Fresenius Helios <sup>1</sup>	9.2	9.3	9.4	9.9	9.9
Fresenius Vamed	8.5	7.8	7.7	6.9	7.8
Corporate/Other	7.8	7.8	7.5	7.3	7.3
<b>Total</b>	<b>8.4</b>	<b>8.3</b>	<b>8.2</b>	<b>8.1</b>	<b>8.2</b>

#### VOLUNTARY TURNOVER <sup>3</sup>

in %	2022	2021	2020	2019	2018
Fresenius Medical Care	19.9	16.5	11.9	14.3	13.2
Fresenius Kabi	11.4	11.3	7.1	9.2	9.4
Fresenius Helios <sup>1</sup>	11.1	10.1	9.0	8.6	5.8
Fresenius Vamed	10.7	9.3	7.8	7.6	9.5
Corporate/Other	14.2	3.5	1.7	3.5	3.8
<b>Total</b>	<b>14.7</b>	<b>12.8</b>	<b>9.8</b>	<b>11.0</b>	<b>9.8</b>

<sup>1</sup> The data from Fresenius Helios includes all employees from its divisions, except for the fertility services division, which only covers the Spanish entities in 2022.

<sup>2</sup> Calculated as the number of external hires in a business segment within the reporting period, relative to the number of employees at year-end.

<sup>3</sup> Calculated as the number of employees who left the organization voluntarily in relation to the number of employees at the end of the year.

The **average age**<sup>1</sup> of Group employees was 42.5 years (2021: 41.6 years). The majority (54%) of our employees are between 30 and 50 years of age. We aim to maintain a well-balanced age structure within our Group. The distribution reflects again the demand for a high proportion of skilled and experienced employees in our business segments.

The results of the group-wide **employee engagement survey** will be further evaluated in 2023, as explained on page 160. The Fresenius Group plans to continue conducting employee engagement surveys in the future to create an engagement index. If possible, units not included in the reporting year will be taken into account.

#### AVERAGE AGE

	2022	2021	2020	2019	2018
Fresenius Medical Care	44.1	42.1	41.7	40.8	40.8
Fresenius Kabi	39.5	39.2	39.9	38.7	38.4
Fresenius Helios <sup>1</sup>	41.6	41.5	41.6	42.0	41.7
Fresenius Vamed	44.1	44.3	44.0	41.2	43.6
Corporate/Other	38.9	39.7	39.3	39.1	38.9
<b>Total</b>	<b>42.5</b>	<b>41.6</b>	<b>41.7</b>	<b>41.0</b>	<b>41.0</b>

#### FRESENIUS MEDICAL CARE

At the end of 2022, the number of employees at Fresenius Medical Care worldwide was 128,044 compared to 130,251 in 2021. The average tenure of employees increased to 7.9 years (2021: 7.6 years).

The voluntary turnover rate was 19.9% in 2022. This increase reflects a highly competitive labor market, especially in the clinic and manufacturing sectors. It also reflects a shortage of healthcare workers and the challenging

environment created by the COVID-19 pandemic. To address this, the business segment implemented various measures to help managers improve employee retention.

#### FRESENIUS KABI

Total employees at Fresenius Kabi increased slightly in the reporting year. The external hires as well as the voluntary turnover were marked by the constraints for personnel in the healthcare market, a development which we also experienced in the other business segments.

#### AGE STRUCTURE

	2022			2021			2020			2019			2018		
Dec. 31	Below 30	Between 30 und 50	Above 50	Below 30	Between 30 und 50	Above 50	Below 30	Between 30 und 50	Above 50	Below 30	Between 30 und 50	Above 50	Below 30	Between 30 und 50	Above 50
Fresenius Medical Care	15%	55%	30%	16%	58%	26%	17%	58%	25%	18%	56%	26%	16%	57%	27%
Fresenius Kabi	22%	59%	19%	21%	60%	19%	22%	61%	17%	23%	60%	17%	23%	60%	17%
Fresenius Helios <sup>1</sup>	20%	52%	28%	20%	52%	28%	20%	51%	29%	18%	53%	29%	19%	53%	28%
Fresenius Vamed	16%	47%	37%	16%	47%	37%	15%	49%	36%	16%	50%	34%	15%	50%	35%
Corporate/Other	28%	48%	24%	25%	51%	24%	25%	53%	22%	24%	54%	22%	25%	54%	21%
<b>Total</b>	<b>18%</b>	<b>54%</b>	<b>28%</b>	<b>19%</b>	<b>55%</b>	<b>26%</b>	<b>19%</b>	<b>55%</b>	<b>26%</b>	<b>19%</b>	<b>55%</b>	<b>26%</b>	<b>18%</b>	<b>55%</b>	<b>27%</b>

<sup>1</sup> The data from Fresenius Helios includes all employees from its divisions, except for the fertility services division, which only covers the Spanish entities in 2022.

For training of employees in production on quality management an average of almost 29 hours was spent per employee in 2021. The quality management training for employees from previous years were updated and additionally supplemented by quality trainings for new employees. In addition to mandatory trainings, the KPI includes targeted trainings on communication and social skills for quality experts.

#### AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE IN PRODUCTION<sup>1</sup> REGARDING QUALITY

	2022	2021	2020
Production (training hours/average)	<b>28.8</b>	25.9	20.1
Number of employees included in the calculation (FTE)	<b>23,800</b>	23,700	21,800

<sup>1</sup>The production area comprises the following employee groups: operation/manufacturing, quality control, quality assurance, maintenance/technical support and warehouse.

### FRESENIUS HELIOS

The total number of employees increased in the reporting year at Fresenius Helios. Employee retention measures were initiated early and thus, we were able to respond to the impacts on the labor market. In all countries in which the business segment operates, the pressure on the labor market remained.

In Spain, the various measures to retain and develop employees were further expanded, as explained on page 161.

In 2022, a total of 472 training sessions were held in Germany in the fields of emergency medicine, anesthesia, intensive care medicine, and obstetrics at own simulation and emergency facilities, thus training a total of 3,618 physicians and nurses.

### FRESENIUS VAMED

At Fresenius Vamed, the number of employees increased by 2%. In 2022, the business segment recorded an increase in employee terminations from 16% to 2,139 (2021: 1,838). The voluntary turnover rate increased from 9.3% to 10.7%. The reason for this development is the unchanged highly competitive labor markets in all divisions of Fresenius Vamed. The main influencing factors are the structural shortage of skilled workers due to demographic change and the changing preferences of younger generations. These requirements must be countered by appropriate measures for personnel retention and development. Furthermore, the high demands on employees in the healthcare sector, e.g. restrictive protective measures as well as other possible limitations, also had an impact.

### FRESENIUS CORPORATE

The decrease of 24% in the number of employees is attributable to internal transformation measures. These provided for tasks in the IT area to be transferred to an external partner. This was a transfer of operations in accordance with Section 613a of the German Civil Code (BGB), which ensured job security and unchanged general conditions at the external partner.

The internal restructuring also had an impact on the other key figures due to a significant increase of voluntary employee terminations. Further, in the area of age groups, some employees accepted the offer of partial retirement in 2022. In addition to voluntary fluctuation, this has led to a change in the weighting of the age structure.



## OCCUPATIONAL HEALTH AND SAFETY

### OUR APPROACH

Ensuring the health and safety of our employees is an essential part of our corporate responsibility. The Fresenius Code of Conduct states that we must take the necessary measures to protect our employees and to prevent work-related accidents. All business segments focus on preventive measures and on the individual responsibility of employees when it comes to occupational health and safety. The occupational safety concepts are adapted to the specific business models of the business segments. These focus on occupational health and safety within production, as well as occupational health management for healthcare facility or administrative employees.

The aim of all the measures is not only to protect employees, but also to ensure the health and safety of patients. All Fresenius business segments continually record data on occupational health and safety in line with regulatory requirements.

### ORGANIZATION AND RESPONSIBILITIES

Occupational health and safety (OHS) is decentrally organized within the Fresenius Group. Within the Fresenius Group Management Board, the Chief Executive Officers (CEOs) of the business segments are responsible for operational management. Responsibility for occupational health and safety

is regulated by the respective Management Boards of the business segments, their committees or management functions. They decide on the management approaches and responsibilities, e.g. via a business allocation plan. The business allocation plan of the Fresenius Group Management Board does not provide for a separate department for this purpose. As part of risk reporting, the Fresenius Group Management Board is informed quarterly about occupational health and safety, i.e. about risks or incidents that could have a significant impact on the operating business, the reputation or the value chain of the Group and its business segments. The Audit Committee of the Supervisory Board is informed of these developments on a quarterly basis, as well. The Supervisory Board is informed on an annual basis. For further information, please refer to page 86 in the Risk Report and page 180f. in the Non-Financial Group Report, section Compliance.

The business segments have internal specialists that ensure that the respective guidelines and regulatory requirements as well as specific frameworks for the local entities are applied. They define management approaches as well as company-wide guidelines for the business segments. Data on OHS is recorded and reported regularly, for example on a monthly or quarterly basis, to identify deviations. If deviations occur, our specialists initiate root cause analysis and evaluation, and corrective or preventive actions are implemented where necessary. Regular internal audits, in some cases annually, support the verification of data and management approaches, for entities both certified in accordance with ISO 45001 and without certification. Thus, we ensure that internal guidelines and regulatory provisions are complied with.

Physical and mental **health and safety risks** are identified, analyzed and evaluated at workplace level and reduced to an acceptable level through targeted measures, or even completely eliminated. The corresponding risk assessments are carried out at regularly – often at least once a year – and in close consultation with the respective department heads and local responsible experts. Corresponding documentation is provided in the safety and health protection documents.

If an entity, be it in production or in the clinical setting, uses **biological agents**, these substances are evaluated in accordance with the applicable legal regulations. The corresponding internal risk assessment is recorded in a health and safety document and preventive measures are established before the respective process is initiated.

The ISO 45001 certified sites have an **occupational health and safety committee**. In addition, national requirements are to be applied, which might also include the provision to establish health and safety committees. At their meetings, the committees discuss identified risks and possible measures, and also review the effectiveness of the defined measures. At clinic locations in Germany and Spain, local employee representatives have also formed respective committees. At Fresenius Vamed, staff from temporary employment agencies can also participate in occupational health and safety committees or are informed about decisions.

## Fresenius Medical Care

In the reporting year, Fresenius Medical Care established an Occupational Health and Safety function within its Global Legal department. This function drives the company's global OHS strategy and manages related activities including setting and monitoring global goals, targets, and Key Performance Indicators (KPIs). In the reporting year, the business segment also agreed on several short-, mid- and long-term OHS targets that will form the basis of its global OHS strategy.

## Fresenius Kabi

Responsibility for occupational health and safety management at Fresenius Kabi is anchored in the management board areas and local organizations; global management responsibility lies with the central organization, which reports to the responsible member of Fresenius Kabi's Management Board.

Fresenius Kabi has implemented standard operating procedures (SOPs) and further instructions as well as guidelines to provide a global framework for occupational health and safety. A management handbook and additional SOPs provide a consistent framework for the local occupational health and safety management of ISO 45001 certified organizations.

Experts in the central OHS function analyze and evaluate occupational health and safety programs, working procedures, risks, and objectives, and facilitate exchange of information about occupational health and safety throughout the company. Risk assessment is an important part of occupational health and safety management. Based on the outcomes of risk assessment, occupational health and safety

measures are developed and implemented locally. According to global SOPs, OHS risks must be reviewed at least annually or in case of operational changes or, accidents, for example. Employees are involved in risk assessments.

## Fresenius Helios

The senior management team of **Helios Germany**, the Helios Occupational Health business segment and the Helios Infrastructure segment have the task of coordinating occupational health and safety in Germany.

In terms of organization, the Helios Occupational Safety segment is assigned to the area of Authorized Officers & Environmental Management in the Infrastructure business segment. It currently looks after about two-thirds of all the employees in the division in Germany as well as Xenios, a Fresenius Medical Care company. At local level, we work closely with the relevant accident insurance institutions in the interests of our employees. The Helios Occupational Health business segment in Germany also has an Occupational and Organizational Psychology department.

The members of the local Occupational Health and Safety Committees at Helios Kliniken in Germany take a targeted approach to monitoring the various aspects of occupational safety and health promotion. Meetings are held quarterly by the Occupational Health and Safety Committees. In addition, specialist personnel and managers in special steering groups at the hospital sites work on dealing with specific areas, such as occupational health management. There are also established processes for occupational reintegration management in the clinics in Germany and Spain. People

who are reintegrated after a longer period of absence undergo a process accompanied by experts from various specialist departments. The aim is to restore the ability to work within the scope of the individual's possibilities.

Fresenius Helios hospitals have risk assessments for the individual workplaces and maintain lists of hazardous substances. The risk assessments are to be reviewed every two years and on an ad hoc basis to ensure that they are up to date. As a preventive measure, Helios Germany also conducts occupational health and safety inspections of areas of the hospitals to detect potential risks. The main risk areas are identified via accident reports or information from employees and undergo rigorous assessment. As part of a risk assessment, these are then analyzed. Psychological risks can also be identified through employee surveys as part of a psychological risk assessment. Derived measures are developed in a targeted manner by Helios Occupational Medicine and the supervisor, and implementation is driven forward.

**Helios Spain** has implemented a policy on workplace safety, which is applicable at all company levels and locations. It is supported and controlled by a management system for health and safety at work that has been coordinated with the health and safety committees and approved by management. It has undergone the legally required audits in Spain, as well as internal audits and certifications. The implementation and monitoring of the OHS system is taken care of by specially authorized employees.

The standardized occupational health and safety approach across its entities is complemented by a company-wide training platform for specific workplace-related risks. Various KPIs, including absenteeism, occupational illness, and work-related injuries, are consolidated for all hospitals on a monthly basis in a single standardized system and are evaluated. Based on this, measures are then taken to reduce absenteeism and prevent accidents at work.

The OHS system includes processes for identifying hazards and deficiencies, assessing risks for incidents, and determining measures for control, correction or mitigation, and prevention, and improvement. These risk assessments comply with applicable legal requirements for risk assessment and the implementation of necessary controls. They include all employees who perform or have access to routine and non-routine activities in Helios Spain workplaces. All current and planned workplaces, procedures, (OHS) processes, and tasks located or performed at the centers, as well as their design, are assessed – as are human factors such as personal behavior. Also covered are the design of infrastructure, equipment, and materials in the workplace, whether provided by Helios Spain or by third parties. The assessments also include hazards that arise in the immediate vicinity of the workplace from work-related activities under the control of the division, as well as those that exist outside the workplace but potentially affect the safety and health of its

employees. The risk assessments include both physical and psychosocial risks. In assessing psychosocial risks, Helios Spain identifies those jobs and occupational groups that potentially pose greater psychosocial risks; it also proposes remedial measures. A review of the risk assessments is conducted at least every three years, or more often if required.

The **Fertility Services** division is present in 10 countries – and each country has different regulations regarding occupational health and safety. Therefore, each country has its own function responsible for OHS, usually reporting to the Human Resources (HR) department or directly to the local country management. The Compliance Steering Committee at Helios Fertility headquarters monitors compliance with OHS regulations in the various countries during its regular meetings.

### Fresenius Vamed

All employees, and in most instances patients and customers too, are covered by the company's holistic approach to occupational health and safety. Due to the broad range of services and the different responsibilities involved, the implementation process is organized in very different ways throughout the business segment – nationally and internationally. In the area of occupational health and safety, all locations are subject to the respective local laws and regulations. Compliance with these regulations is also ensured at local level. The legal provisions and the supporting internal guidelines, underline the importance of occupational health and safety: the Code of Conduct covers administration and

the area of technical services, while the Clinical Code of Conduct regulates the area of healthcare and medical personnel. In Austria, Fresenius Vamed has issued a safety manual valid throughout the country as well as procedural instructions. As part of Fresenius Vamed's integrated quality management system, they regulate safety and health protection throughout Austria.

To prevent work-related injuries and occupational accidents, all new employees receive safety training at the very beginning of their employment. In Austria, the safety center of Vamed Technical Services employs several safety specialists. This center is responsible for the safety-related support of operations. In order to maintain and further develop their competence, all safety specialists are subject to a focus-specific training program adapted to the respective needs of the organization. In addition, the manager of the safety center is certified as quality, safety, risk, and environmental manager and as lead auditor.

Switzerland has its own safety officers who are responsible for occupational safety and data protection. In addition, there is a dedicated CIRS Circle (Critical Incident Reporting System – CIRS): this is a committee of representatives from different areas, who analyze critical and near-critical situations, in order to develop and implement solutions.

In the Czech Republic, there are not only safety officers, but also a legally required categorization of work into safety levels. This categorization is performed by in-house responsible persons. The categories determine what protective clothing the employer must provide for the respective workplace and the scope of occupational health examinations of the respective employee.

### Fresenius Corporate

Occupational safety is regulated for Fresenius Corporate in accordance with statutory requirements and is managed via the Corporate Real Estate Management department. The occupational safety specialists provide advice and support on all issues relating to occupational health and safety. This includes, for example, determining the need for risk assessments as well as their preparation, implementation and effectiveness monitoring.

### Patient safety

In addition to the health and safety of our employees, the safety of patients in our facilities is also of great importance. For information on patient safety in the context of medical treatment, please refer to the chapter on Patient and product safety on pages 113ff. Beyond that, Fresenius Helios and Fresenius Vamed, for example, have implemented various measures to protect patients from hazardous situations outside of medical treatment. Such hazardous situations can be, for example, fires, power outages or weather-related circumstances, like ice on parking lots or hospital

access ramps in winter. If such a situation occurs, appropriate emergency and fire protection plans are in place, for example to ensure the evacuation of patients. The hospital staff are prepared for such crisis situations through annual mandatory training. Business continuity plans for crisis situations complement the existing safety measures.

### CERTIFICATIONS AND COMMITMENT

Our commitment in the business segments regarding OHS is supported, monitored, and certified by external partners or regulatory bodies. The overarching ambition of the management system according to ISO 45001 is to improve occupational health and safety management and ensure the effectiveness of existing procedures and systems. To drive this forward, we are consistently expanding the number of entities certified with this standard. Audits performed by other external bodies are scheduled with the local management.

The applicable occupational health and safety regulations and instructions for employees of the Fresenius Group also apply to individuals with temporary employment contracts. This ensures that people performing work on a company site or in our buildings are protected to the necessary extent.

### Fresenius Medical Care

Some of the production sites and dialysis clinics of Fresenius Medical Care are certified according to international health and safety standards. These include ISO 45001 in Europe, the Middle East, Africa, as well as Latin America, and the Australian Council on Healthcare Standards (ACHS) in Asia-Pacific. In addition to external audits by relevant authorities,

internal reviews and audits are conducted to monitor compliance with corresponding regulations, policies, and procedures.

### Fresenius Kabi

A global management system in accordance with the international ISO 45001 standard supports occupational health and safety at Fresenius Kabi. The global management handbook and SOPs provide global management requirements for the certified organizations' local management. The management system covers all employees as well as temporary workers at certified sites. The certified entities set local targets to enhance the occupational health and safety management. The local management reviews it at least once a year with regard to its continued suitability, appropriateness, effectiveness, and potential for improvement. Global internal audits ensure implementation of the management system. Furthermore, it is audited on an annual basis and certified by TÜV Rheinland.

At Fresenius Kabi, 34 manufacturing plants are certified according to the ISO 45001 standard. The company is working on rolling out the ISO 45001 certification globally to all manufacturing plants by 2023<sup>1</sup>. In 2022, the coverage was 67%.

<sup>1</sup> The implementation will be concluded at all manufacturing plants of Fresenius Kabi in 2023. The certification issuance from the individual certification companies may extend into the following year.

Fresenius Kabi aims to improve occupational health and safety processes and align them with internationally recognized standards. In 2022, nine additional manufacturing plants were included in the ISO 45001 certification of Fresenius Kabi. The general occupational health and safety standards cover all employees of the business segment.

### Fresenius Helios

Helios Germany has developed its own structured approach to occupational safety and occupational medicine that complies with regulatory requirements. This includes all employees. For more information, see the Organization and responsibilities section on page 167.

Based on ISO 45001 and Spanish regulatory provisions, all hospitals at Helios Spain are required to report occupational health and safety incidents along with their cause, lost time, illnesses and absenteeism, as well as other KPIs, in a SAP system and to transmit them to the social security system.

### Fresenius Vamed

Fresenius Vamed ensures that the regulatory provisions for occupational health and safety are implemented. The ISO 45001 certifications of entities complement the internal management approaches at selected locations, as well as further ISO certifications or external national certifications like SwissReha. The healthcare facilities in the Czech Republic are audited and accredited to the national standard every three years by an external commission.

## REPORTING SYSTEMS

All business segments have notification systems for accidents at work.

**Fresenius Medical Care** began collecting and reporting on work-related fatalities on a global level in 2021. It further tracks and analyzes accidents at local and regional levels, identifies their root causes, and takes corrective action.

**Fresenius Kabi** organizations document and analyze all work-related accidents and incidents worldwide – for both its own employees and temporary workers. Occupational accidents are categorized according to their severity and reported to the responsible central OHS function and other relevant functions of the business segment depending on their severity. For example, work-related accidents that result in at least one day of absence must be reported within two working days to the central OHS function; other, less severe accidents without or with less than one day of absence are reported on a quarterly basis. All reported accidents are investigated, and the results are documented in respective reports. Fresenius Kabi also documents first-aid cases and unsafe situations including near misses. These are taken into account in the analysis of occupational health and safety.

**Fresenius Helios** uses a CIRS for critical incidents and near misses at all hospitals. Further information can be found in the Patient and product safety section on page 120.

If an accident occurs in a clinic, a defined process must be followed in order for the person affected to have recourse against the accident insurance organization: the person involved in the accident reports the event to the responsible function depending on the local organizational structure, e. g., the HR department. The clinic must then file a report with the accident insurance organization within a specified period.

At all **Fresenius Vamed** sites, reporting procedures are in place to identify and prevent work-related injuries. In Austria these are, for example, the reporting of occupational accidents and near-accidents and preventive workplace evaluation. All work-related accidents and all events that almost lead to an accident are documented locally. In addition, the HR department reports all accidents with lost days to the accident insurance, in accordance with country-specific requirements.

## TRAINING

Fresenius SE & Co. KGaA and all the business segments conduct regular occupational health and safety training to prevent incidents in their fields of operation, at least on an annual basis for standard programs. For potential incidents with high risk, the training frequency is higher in some cases. Helios Germany, for example, conducts quarterly drills on the power failure scenario, in different parts of the building each time.

In our clinics, employee health and safety training courses cover, besides general topics, specific areas such as the safe use of sharps and disposables, hand hygiene and infection control, as well as prevention of emergencies

and their control. Health and safety training provided in our production sites focuses, for instance, on hand hygiene, the safe handling of work equipment, hazardous chemicals, and emergency prevention and response. Training provided at the production sites focuses on, among other topics, the safe handling of work equipment and chemicals, and emergency prevention and response.

In the United States alone, more than 48,000 employees of Fresenius Medical Care completed health and safety training in 2022. Helios Spain also identifies additional training needs for risk prevention in the workplace.

## OUR AMBITIONS

Occupational health and safety is highly relevant for the Fresenius Group. The aim is to define a Group-wide KPI that will serve as a long-term performance indicator and be reported. Further details can be found in the Compensation Report on pages 243 ff.

Our business segments manage their occupational health and safety measures in line with segment-specific ambitions.

**Fresenius Medical Care** plans to include a further global indicator, the Lost Time Injury Frequency Rate (LTIFR) in the reporting beginning in 2023.

**Fresenius Kabi** wants to continue the improvement of its occupational health and safety management. The ambition of the business segment is to prevent all work-related accidents and continually improve workplace safety. To

achieve this, Fresenius Kabi is developing appropriate occupational health and safety programs and measures with local managers.

The introduction of a system for the comprehensive recording of occupational and commuting accidents is planned for all German **Helios hospitals**. The result of a pilot project will be evaluated in the first quarter of 2023. In future, key figures such as the LTIFR are also to be collected. A corresponding pilot phase was carried out in 2022. For the introduction of the system, Fresenius Helios is closely cooperating with the German accident insurance institutions and internal managers. In the future, Helios Germany will also collect data for preventive health and safety at work purposes. For Helios Spain, the central corporate strategy provides process ambitions as well as KPI targets for occupational health and safety at the clinics.

**Fresenius Vamed** currently collects relevant key figures locally that may result from occupational accidents. In the future, changes in occupational health management will also be evaluated to an increasing extent. For this purpose, a survey was conducted for the first time in the reporting year to determine the extent to which employees take advantage of offers for workplace health promotion.

## COVID-19 PANDEMIC

During the ongoing COVID-19 pandemic in the reporting year, the safety and health of our patients, employees, their families, and the communities in which we work were again the focus of our response activities. For their protection and

to secure the continuity of all operational and administrative activities, we have developed specific protection concepts, measures, and working regulations. We reapplied these in 2022 depending on the pandemic situation and based on regulatory and internal assessment. With regard to hygiene in particular, we had to take special measures. At times, our employees also had to face restrictions, e. g., by wearing personal protective equipment (PPE), or carry out additional work, for instance in the case of necessary admission controls.

There has been continuous and direct communication with the employees of all sites and companies ever since the beginning of the pandemic. The specially established crisis teams communicated the hygiene and medical requirements as part of regular communication in the Group, taking into account the respective local official regulations and country-specific ordinances and laws.

## PROGRESS AND MEASURES IN 2022

In 2022, Fresenius Medical Care rolled out a **Global OHS Policy**. This policy outlines the key principles in this area. In the reporting year the business segment also began reporting on a new global indicator: the Total Recordable Injury Frequency Rate (TRIFR). This indicator is defined

as the total number of recordable work-related injuries per 200,000 hours worked in a year. To help it track and monitor accidents more efficiently, the business segment started to develop a global **OHS IT management tool** in 2022. The tool will initially be rolled out to all locations in North America and Latin America as well as global production sites. Fresenius Medical Care has set itself the target of using this tool in 80% of those locations by the end of 2023.

In 2022, Fresenius Medical Care continued with the **global OHS risk assessment**. A preliminary risk analysis identified injuries from needlesticks, slips, trips, and falls as the biggest risks for the company's operations. Based on these findings, Fresenius Medical Care performed a global analysis on the risks derived from:

- insufficient safety standards in the provision and maintenance of the workplace, workstation, and work equipment,
- absence of appropriate protective measures to avoid exposure to chemical, physical, or biological substances, and
- lack of training and instruction of employees.

As agreed in the business segment's project roadmap, it intends to further identify and prioritize high-risk areas and to develop specific risk mitigation measures.

In December 2021, a serious fire occurred at a **Fresenius Kabi** production site in China, resulting in the deaths of five employees and one other person being hospitalized. An investigation of the incident and the cause of the fire was initiated immediately; an investigation by authorities concluded in February 2022 that no misconduct by a Fresenius Kabi employee directly caused the fire. Nevertheless, the business segment has reviewed relevant SOPs and specified requirements related to fire safety. The implementation of the new SOP regarding fire safety has been accompanied with several training meetings and further awareness-raising measures conducted by the global EHS team. Further, Fresenius Kabi developed and deployed a safety program for slip, trip, and fall accidents in 2022.

Since the reporting year, **Helios Germany** has been developing a system for the comprehensive recording of occupational and commuting accidents for all German Helios clinics – with the aim of establishing it in 2023. At two clinics, the new data tool was successfully implemented in the existing HR management program on a test basis. In the reporting year, the division continued to examine whether an integrated management system for occupational health and safety should be introduced in Germany.

**Helios Spain** also implemented new occupational health and safety projects in 2022. Among other things, all training courses on occupational health and safety were updated and translated into inclusive language. In addition, the procedure against harassment and violence in the workplace was adapted in line with a new European directive. In addition,

the division included sexual violence in risk assessments in line with the requirements of new Spanish regulations.

In the reporting year, improvements were made at **Fresenius Vamed** in the area of occupational health and safety. For example, the business segment in Germany initiated the implementation of DIN ISO 45001 together with the Helios Kliniken Group. The aim is to create a uniform occupational health and safety management system (ASM system) in order to optimize occupational health and safety in a standardized manner. In Switzerland, adjustments were made in line with the requirements for occupational safety according to H+ and a focus was placed on the safe handling of chemicals. In Austria, Fresenius Vamed implemented initiatives on addiction prevention, among other things.

## EVALUATION

In 2022, no fatalities were reported for the Fresenius Group, related to misconduct or deficiencies in the occupational health and safety measures. Further, no violations of internal policies on occupational health and safety were reported via our reporting channels whose impact would have been material for the financial position or reputation of the company. Further information on opportunities and risks can be found in the Opportunities and Risk Report starting on page 85.

## FRESENIUS MEDICAL CARE

No work-related fatalities were recorded between 2020 and 2022. In 2022, the TRIFR was equal to 2.55.



## FRESENIUS KABI

Fresenius Kabi performs global internal audits at its organizations to confirm compliance with applicable requirements and identify potential improvements. As necessary, the company develops measures to exploit this potential together with local responsible persons. Due to the COVID-19 pandemic, most audits continued to be conducted digitally in 2022. Quarterly virtual meetings took place with representatives from the organizations to exchange learning points about work-related accidents and their future prevention.

Occupational accidents are categorized according to their severity and are investigated by means of a standard investigation template. Furthermore, local management assesses the investigation reports to decide whether technical improvements, additional working equipment or instructions, or further training are required to avoid reoccurrence in future and to improve occupational health and safety for employees. Fresenius Kabi calculates the LTIFR<sup>1</sup> from the data it collects and uses this as an indicator to measure performance; the LTIFR increased to 2.9 in 2022 due to a higher number of minor lost-time cases compared to the previous year. Even though the number of lost-time cases has increased, no serious injuries have been reported. Fresenius Kabi also considers the lost time injury severity rate (LTISR)<sup>2</sup> in the analysis. Occupational health and safety reports are submitted to the Management Board and other relevant functions of Fresenius Kabi on a quarterly basis. The occupational health and safety report provides

information about, for example, LTIFR, LTISR, the severity of the occurred injuries, the type of accidents and the identified root causes.

### LOST TIME INJURY FREQUENCY RATE <sup>1</sup>

Fresenius Kabi	2022	2021	2020	2019
LTIFR	2.9	2.4	2.3	2.6

## FRESENIUS HELIOS

Qualified occupational health and safety specialists and occupational physicians examine whether the requirements for occupational health and safety are met at Fresenius Helios in Germany. In addition, the requirements are regularly reviewed by supervisors from the BGW (Berufsgenossenschaft für Gesundheitsdienst und Wohlfahrtspflege – Employer's Liability Insurance Association for Health Services and Welfare). Various audits, sometimes internal, of Fresenius Helios in Germany enable consistent analysis of existing procedures, validation of processes, and effective optimization of the occupational health and safety management already in place. Experts from the field of occupational health and safety, and hygiene, monitor jointly the management of occupational health and safety based on regulatory provisions. They cooperate on an ongoing basis across segments and developing improvement processes.

**Helios Germany** documents accidents locally and assesses the potential for associated risk, with a specific assessment carried out on-site; this is then discussed and assessed together with the relevant supervisory authorities. Time management reports which document absences and absenteeism and their development are recorded and evaluated locally in hospitals. Further, accident figures are evaluated at each meeting of the local health and safety committee. Based on this, Fresenius Helios takes measures to reduce absenteeism and prevent occupational accidents. In addition to the figures resulting from accident reporting, on-site local audits in particular serve to monitor the effectiveness of risk evaluations and local occupational safety and health management approaches.

**Helios Spain** collects data for preventive occupational safety on a monthly basis. The division has defined key figures to document absenteeism and accident rates, as well as the status of compliance with important legal requirements at employee level. Each location in Spain reports on a monthly basis on the development of the key figures. At Helios Spain, there are dashboards for monthly monitoring of absenteeism, occupational accidents, and general illness. The development of the indicators is assessed, and in case of deviations, the division implements optimization projects to reduce absenteeism.

The **Fertility Services** division reports work-related fatalities to the country's and corporate Compliance Steering Committee. It monitors the incidents and takes appropriate measures to prevent work-related accidents and illnesses. Between 2018 and 2022, no work-related fatalities occurred in the division.

<sup>1</sup> LTIFR: Number of work-related accidents resulting in at least one day of absence from work in relation to 1,000,000 working hours.

<sup>2</sup> LTISR: Number of days absent due to work-related accidents in relation to 1,000,000 working hours.



**FRESENIUS VAMED**

Fresenius Vamed systematically records the number of occupational accidents as part of a quarterly data collection. Despite numerous new hires, the number of occupational accidents increased only slightly in the reporting year.

All Fresenius Vamed locations are subject to regular occupational health and safety inspections in close coordination with the respective area managers and operational employees. At Fresenius Vamed, work-related incidents must not only be reported, but they also trigger an audit of existing work processes and of any proposed changes and the implementation thereof. Corresponding internal guidelines are available. The aim is to minimize risks and prevent the recurrence of hazards. Therefore, all incidents are subject to a structured evaluation by means of a root cause analysis including the corresponding improvement measures. These are prioritized in terms of technical, organizational and personnel criteria. The effectiveness of the measures is validated on site by the responsible local safety specialists. To ensure a holistically structured approach, an SOP has been implemented.

At the end of 2021, an evaluation of mental stress in the workplace was carried out by an external provider. The lead companies at the headquarters participated in the evaluation, which set out to derive further findings for improved working conditions. The results are expected to be available at the beginning of 2022. Based on the results, measures will be developed going forward. The results were analyzed at department level and, depending on the area concerned, measures were derived. In areas with particular potential for improvement, in-depth workshops with an occupational psychologist could be held on request in order to derive further measures.

## **DIVERSITY AND EQUAL OPPORTUNITIES**

**OUR APPROACH**

At Fresenius we support equal opportunities for all and consciously oppose discrimination of all kinds. No one may be discriminated against on the basis of skin color, ancestry, faith, political views, age, gender, ethnicity, nationality, cultural background, sexual orientation, physical condition, appearance, or other personal characteristics. This extends equally to employees, business partners, and patients. We work in an atmosphere of mutual respect. Our dealings with each other are open, fair, and appreciative. We do not tolerate insults, humiliation, or harassment in our daily work, neither internally nor externally. Our managers have a special responsibility in this respect and act as role models. These values and our aspirations with regard to diversity are laid down in the Fresenius Code of Conduct, which is binding for all employees. This Code makes our stance clear, i.e., to support equal opportunities for all. This lays the foundation of our cooperation and corporate culture. Further information on our approach to equal opportunities is provided in the Human rights section on pages 193 ff.

For further information on our diversity concept for the Management Board and the Supervisory Board, please see our Corporate Governance Declaration on page 227.

Information about fair compensation can be found in the Employee chapter on pages 150 ff.

**ORGANIZATION AND RESPONSIBILITIES**

With the Fresenius Code of Conduct, the Group Management Board provides the framework for shaping diversity and equal opportunities. The strategic and operational responsibility for these topics lies with the respective Management Board committees or management of the business segments.

In order to be able to address existing and potential challenges in connection with diversity and equal opportunities on a context-specific basis, the business segments have also defined responsibilities at regional level.

**Fresenius Medical Care** has a main contact for diversity, equity, and inclusion (DEI) in North America, who is focused on supporting the advancement of the key objectives in this area in alignment with the global inclusion and diversity work. She is supported by both the business segment's DE & I Executive Committee and its DE & I Council.

**Fresenius Kabi** has a Center of Expertise Talent, Leadership, and Organizational Development (CoE TLO), which reports directly to the head of the Global Human Resources (HR) department. The CoE TLO is tasked with anchoring DEI in the management board areas and supporting the HR functions in their activities with a global framework. The DEI department is responsible for the region North America within the regional organization, supported by a regional Steering Committee. Activities there focus on building competencies for diversity- and equity-friendly and inclusive

behavior and developing regional DEI concepts for Fresenius Kabi employees. The committee is chaired by the Management Board member responsible for the North America region and meets on a monthly basis.

At **Fresenius Helios**, the Director of HR in Germany has responsibility for diversity in the German clinics. A diversity working group was set up in 2021 for the strategic development and implementation of overarching measures. In the hospitals, the clinic management is responsible for implementing diversity concepts. Since 2022, representatives of the clinics who further develop the topic at clinic level and manage related projects have been meeting in the Helios diversity network. In regular meetings, they discuss the main topics and push projects for the various dimensions of diversity.

Each clinic in Spain employs an equal opportunities officer, who is specially trained and exercises an advisory function for the respective management. In addition, the equality plan is monitored by a central committee comprising members from the management and employee representatives, who report on the implementation and development status at the locations. With specific action plans, measures are implemented to ensure inclusion and equal opportunities for all employees in the clinics and healthcare facilities.

For more information, please refer to the Progress and measures in 2022 section, on page 178.

For other entities or countries in which the business segment is active, the HR manager or medical director, for example, are responsible to follow best practices and country regulations regarding diversity.

At **Fresenius Vamed**, a diversity and gender representative oversees equality issues.

At **Fresenius Corporate**, the Corporate HR Management is responsible for DEI. Experts in various divisions develop training courses, communication material and programs in joint discussion with other Group functions.

## POLICIES AND REGULATIONS

The [Fresenius Code of Conduct](#) defines the Group-wide values and principles for dealing with diversity and equal opportunities. In addition, the business segments use internal guidelines to set out their respective approaches. In Germany, our home market, various regulations exist to which the Fresenius Group and its German entities have to adhere to, such as the General Equal Treatment Act (Allgemeines Gleichbehandlungsgesetz), the Remuneration Transparency Act (Entgelttransparenzgesetz) and the Works Constitution Act (Betriebsverfassungsgesetz).

**Fresenius Medical Care's** commitment to inclusion and diversity is incorporated in its [Code of Ethics and Business Conduct](#). New policies were established in 2022, see page 178 in this chapter.

At **Fresenius Kabi**, the focus in all personnel-related processes is on equal opportunities for all employees, taking into account all individual characteristics, e. g., education, ethnic background, gender or age. The company values of Fresenius Kabi form the basis for the day-to-day actions of all Fresenius Kabi employees and are part of its [Code of Conduct](#). In North America, Fresenius Kabi published an **Equal Employment Opportunity Statement**, which is a commitment to comply with non-discrimination laws and embraces and supports the diversity strategy of this region.

**Fresenius Helios** is committed to operating in a non-discriminatory and equal opportunity manner. In Germany, this aspiration is also anchored in Helios' vision and mission with its six guiding principles and is reflected in the guiding principle of Working together. Helios Germany signed the Charter of Diversity ([Charta der Vielfalt](#)) and has been specifically developing tools on this basis to strengthen and live diversity in all dimensions since 2022. For more information, please refer to the Progress and measures in 2022 section, on page 178. The Helios intranet makes information, internal

and external networks, and examples of best practice transparently available to employees. Helios' framework agreements ensure non-discrimination and diversity in recruitment. Collective agreements and works agreements stipulate that all employees are entitled to the same benefits. Further information can be found on pages 149 ff. of the Group Non-financial Report.

**Helios Spain** commits to a diverse corporate culture in its Code of Conduct. The management of Helios Spain has introduced gender equality tools – for example in the form of integrative language and training and in procedures such as personnel selection processes and internal promotions. Furthermore, it is important to prevent sexual harassment or gender discrimination, for example.

In 2022, 62% of Helios Spain's employees were covered by equality plans. This kind of equality plan respects the European directives and the national rules in Spain on equal opportunities and wage transparency between men and women, and also guarantees non-discrimination in the workplace. Equality plans are regularly updated, therefore, negotiations with trade unions are conducted on an ongoing basis.

At the **Fertility Services** division in Spain, led by the respective HR departments equality plans were developed and implemented targeting non-discrimination measures.

For example, the division has implemented a training policy that standardizes the access to training offers. Also, all employees were informed about the whistleblower channel and the prevention protocol in situations of harassment and discrimination. The equality commissions of the Spanish societies received topic-specific training.

At **Fresenius Vamed**, non-discrimination and the promotion of diversity in HR processes are enshrined in explicit formal regulations.

## REPORTING SYSTEMS AND DEALING WITH INCIDENTS OF DISCRIMINATION

Information about violations of the principles of the Fresenius Code of Conduct and other possible misconduct can be reported via various notification systems – anonymously, if necessary, as described in the Compliance section on page 184. Further, business segments offer online platforms for reporting violations of corporate principles to the company in various languages.

Incidents involving discrimination are processed via the responsible function and, depending on the severity of the incident, escalated, for example to regional or central level. At Helios Germany, for example, a crisis management team is deployed to advise on the specific procedure to be used on a case-by-case basis. In addition, employees have the option of confiding in an ombudsperson in the event of conflicts or misconduct.

At Helios Spain, incidents involving sexual and gender-based harassment can be recorded via a dedicated complaint protocol.

All information is carefully examined and appropriate action taken in accordance with the results of the investigation. Depending on the type and severity of misconduct, sanctions such as actions under employment, civil, or criminal law can be imposed. After finishing the investigation, measures that prevent future misconduct, or at least make it more difficult, are implemented.

## DIVERSITY LIVED IN THE BUSINESS SEGMENTS

Fresenius promotes international and interdisciplinary cooperation as well as diversity in our business segments and regions. The diversity of our markets and locations is also reflected in the workforce of the four business segments. In our home market in Germany, we have employees of more than 140 nationalities. All business segments attach great importance to equal opportunities for all employees in the workplace as well as in the application, selection, and development procedures. In order to integrate equal opportunities in all processes and workflows, the business segments develop diversity concepts that are adapted to the requirements of their respective business models and regions.

## EMPLOYEES WITH DISABILITIES

The Fresenius Group also employs people with impairments, some of which are severe disabilities. The spectrum not only includes people in wheelchairs or with mental disabilities. Survival of cancer, or diabetes, rheumatism, depression, back problems, or cardiovascular disease can also be the cause of an impairment.

Fresenius is committed to the **inclusion** of severely disabled people. We want to enable our employees to apply their knowledge and skills as fully as possible. In doing so, the respective local legal requirements must be implemented. As these differ significantly in some cases, management is decentralized and local. For example, severely disabled employees in Germany are entitled to a workplace suitable for the disabled, part-time work if the disability requires shorter working hours, special protection against dismissal, and additional leave.

In Germany, elections for representatives of the severely disabled are held every four years at Fresenius facilities where at least five severely disabled persons are employed on a more than temporary basis. All members of the company can stand for election to the office of representative for severely disabled persons.

## INTEGRATION OF INTERNATIONAL NURSING STAFF

To support its foreign employees, in particular foreign nurses, Helios Germany already began to train staff as integration managers in 2020. In 2022, 72 integration managers had already completed training. They supported nurses who had come to us from abroad when they arrived in Germany, helping them to deal with authorities and providing support in other situations. The aim here is to help with social and cultural integration, as well as aiding professional and linguistic integration. This is supported and complemented by local initiatives at each hospital location. To further promote cultural openness and understanding among the teams, a total of 27 responsible employees were trained as cultural ambassadors in 2022.

## OUR AMBITIONS

Promoting diversity and inclusion at all levels of the company is a priority at Fresenius. The Fresenius Group Management Board welcomes the activities within the business segments to further build on this diversity in future and benefit from it more widely.

For the **Fresenius Group**, diversity targets have been communicated for the first and second management level below the Management Board. Information is provided in the Corporate Governance Declaration starting on page 227 of the Annual Report 2022.

In 2020, **Fresenius Medical Care** defined gender diversity targets to be achieved in 2025. The company reached these targets in 2022 in the context of its organizational transformation. As a result, the Management Board of the company has set new diversity goals. By the end of 2027, Fresenius Medical Care aims to increase the share of women in the first level below its Management Board to 35%, and the share of women in the second level to 45%. The first management level below the Management Board includes all managers worldwide who directly report to a member of the Management Board and participate in the long-term incentive plan (LTIP). The second management level includes all managers worldwide who directly report to a manager of the first management level and participate in the LTIP.

Fresenius Medical Care also set itself the goal of increasing the representation of women in management positions to reflect the percentage of women in the global employee population by 2030. Furthermore, the company aims to grow the number of ethnically diverse managers in the U.S. year over year by 2030.

Fresenius Medical Care has additionally developed objectives for specific focus areas. For example, it aims to increase the global number of **Employee Resource Groups** (ERGs). These groups refer to employees who build a network based on shared common interests. They are designed to increase participating employees' sense of inclusion and belonging in the workplace. ERGs also provide a platform

for employees to engage with various elements of the company's mission, values, business objectives, and sustainability efforts. By end-2022, Fresenius Medical Care had 16 ERGs. Going forward, the company expects this number as well as the number of employees engaged in such groups to grow.

## PROGRESS AND MEASURES IN 2022

In 2022, a Group-wide communication campaign in the internal employee newspaper on the topic of diversity was initiated.

In 2022, **Fresenius Medical Care** issued three global policies aimed at advancing this material topic: the Diversity, Equity, and Inclusion Policy, the Employee Resource Group Policy, and the Diverse Candidate Slate Policy. The company also educated its leaders on how to model inclusive behaviors. In the U.S. alone, it conducted ten training sessions with more than 2,500 leaders and employees to foster understanding about the value of inclusion in the workplace.

In the reporting year, the management approach and the governance structure of **Fresenius Kabi** remained as reported in 2021. Progress focused on diversity and inclusion training for top executives globally. Fresenius Kabi implemented two global initiatives for its top executives. The DECIDE program focuses on unconscious bias in, for example, recruiting processes or promotion. The program equips participants with tools and methods to reduce

unconscious biases in their daily work. The INCLUDE initiative focuses on inclusive leadership practices, aimed at strengthening inclusive, engaged, and effective teams. In addition, a global guide on inclusion issues with tips for inclusive behavior in the workplace was published on the DEI intranet site.

**Helios Germany** focused on giving the topic of diversity more emphasis and visibility in 2022. New structures were created, such as the aforementioned Helios diversity network, and measures were implemented. For example, diversity is now mandatory as training subject at Helios Germany training centers. In addition, the Helios knowledge goal Diversity has been developed, including raising employees' awareness of everyday and systemic racism. New pages on the intranet and [website](#) (German language only) provide information.

**Helios Spain** implemented various measures to foster inclusion and equal opportunities. For example, compatibility of work and childcare was improved. Further, the division introduced a penalty protocol against sexual or gender-based harassment, and a procedure for language sensitization. For internal promotions, preference shall be given to the less represented gender.

In 2022, one of **Fresenius Vamed's** lead Austrian companies implemented training on the topic of unconscious bias for the recruiting department and in leadership development. In the reporting year, 33 participants, including 30 executives, completed the training. The business segment also integrated the training into the on-boarding process of new

managers. Improving communication and cooperation between the different generations – referred to as generation management – is also a key HR issue. It is to be gradually integrated into existing personnel processes in particularly affected areas of the company. In Germany, personnel training sessions on the topic of inclusion have been held.

In central recruiting for the divisions of Fresenius Vamed in Austria, too, conscious attention is paid to inclusion and age diversity. The integration of refugees was continued in 2022, as people from Ukraine were actively sought and recruited, among other places via the platform [Jobs for Ukraine](#).

At **Fresenius Corporate**, awareness was raised at various levels regarding the equal treatment of different employee groups. This primarily affected managers, but also employees. In 2022 this included, for example, training sessions on the topic of unconscious bias or the structured annual HR dialogs with all divisional managers, in which diversity and equal treatment were discussed and measures derived where necessary.

As a key aspect of the Group's strategy, diversity is also applied in the variable Management Board compensation. For more information, please refer to the Compensation Report of the Annual Report 2022 on page 243.

## FEMALE EMPLOYEES

Dec. 31	2022	2021	2020	2019	2018
Fresenius Medical Care	69%	69%	69%	69%	69%
Fresenius Kabi	51%	51%	50%	50%	50%
Fresenius Helios	75%	75%	75%	75%	75%
Fresenius Vamed	63%	62%	62%	63%	64%
Corporate/Other	46%	40%	38%	39%	39%
<b>Total</b>	<b>69%</b>	<b>69%</b>	<b>68%</b>	<b>68%</b>	<b>68%</b>

## EVALUATION

If potential violations of our internal guidelines on diversity and equal opportunities are reported, they are documented, evaluated and, if necessary, consequences derived in accordance with the respective reporting structures. In the reporting year, no violations of internal policies on diversity and equal opportunities were reported via our reporting channels whose impact would have been material for the financial position or reputation of the company. Further information on opportunities and risks can be found in the Opportunities and Risk Report starting on page 85.

The proportion of female employees in the Fresenius Group remained at the previous year's level of 69%. The proportion of females in services or care is traditionally higher than in the area of production. This is reflected in the proportion of female employees in our business segments: Our business segment Fresenius Helios has the highest proportion of female employees within the Group, with 75%. The number of female participants in the Group-wide Long Term Incentive Plan (LTIP 2018) is a good indication of the share of women in management positions. According to this, the ratio of women among the more than 1,800 top executives increased to 33.9% as at December 31, 2022 (Dec. 31, 2021: 32.6% of 1,800 top executives).

## COMPLIANCE AND INTEGRITY

### COMPLIANCE

For Fresenius, compliance means doing the right thing. Our ethical values are based on more than just regulatory requirements. This means that we not only act in accordance with the law, but also according to applicable sector codes, and our internal guidelines and values. For our employees, this is the foundation of all our activities. For our business partners and suppliers, it is the standard Fresenius sets for cooperation. In this way, we want to help ensure that everyone can rely on us as a partner of trust and integrity.

Our risk-oriented compliance management systems are aligned with the business of each of our business segments. Our key ambition is to prevent corruption and bribery in our business environment. Beyond that, prohibiting violations of antitrust law, data protection regulations, trade restrictions, and anti-money-laundering laws, preventing the financing of terrorism, and protecting human rights are also key areas, which we address with dedicated compliance measures.

### OUR APPROACH

At Fresenius, we strongly believe that compliance protects what is most important to us: the well-being of the patients we care for. Compliance is firmly anchored in our corporate culture and guides us in our everyday work. Integrity, responsibility, and reliability form the core of our understanding of compliance. That is why we design all our measures in such a way that they prevent compliance violations.

As stated in our [Fresenius Code of Conduct](#), we are fully committed to adhering to statutory regulations, internal guidelines, and voluntary commitments, as well as acting in accordance with ethical standards. Violations are not to be tolerated. If a violation is detected, we perform an investigation, initiate the necessary remediation measures, and impose sanctions if applicable. In addition, incidents prompt us to anchor ethical and compliant behavior even more firmly in our corporate culture, as well as to further sharpen our compliance programs and prevention mechanisms in order to prevent future violations.

In all business segments and at Fresenius SE & Co. KGaA, we have set up dedicated risk-oriented **compliance management systems**. These are based on three pillars: prevention, detection, and response. Our compliance measures are primarily aimed at using preventive measures to avoid compliance violations. Key preventive measures include comprehensive risk identification and risk assessment, appropriate and comprehensive policies and processes, regular training, and ongoing consultation. We also carry out internal controls in relevant processes to identify possible compliance violations and ensure that we act in accordance with the rules. In this regard, we have as well established internal controls in the compliance management processes.

One part of the ESG (Environment, Social, Governance) targets anchored in the compensation of the Management Board are governance aspects. These governance aspects have been translated into compliance targets. They are individual for each business segment and reflect the expectations of the Fresenius Management Board. For more information, please refer to the Compensation Report on page 243.

### Our ambition

Our goal is to integrate our comprehensive understanding of compliance into our daily business. The aim is to prevent violations, continuously improve our compliance management systems, and to further evolve a living compliance culture among our employees and the stakeholders we interact with. Exchange on best practices between our business segments plays a key role here. The business segments develop operational goals and measures on an annual basis to further strengthen their compliance management systems.

### Organization and responsibilities

Responsibility for compliance within the Fresenius Group lies with the Management Board and has been assigned to the board member responsible for Human Resources (Labor Relations Director), Risk Management and Legal of Fresenius Management SE (FMSE). The **Group Chief Compliance Officer** of the Fresenius Group has a direct reporting line to the Member of the Management Board, responsible for Human Resources (Labor Relations Director), Risk Management and Legal.

The business segments have established their own compliance organizations, which reflect the requirements of the business organization and regulatory requirements. This includes

- respective Corporate Compliance departments, which develop global compliance initiatives for their business segment and support their respective compliance officers,

- Compliance Committees which support the Heads of Compliance of the business segments in developing and monitoring the respective compliance management system. These functions report to the respective business segment management and functionally to the Group Chief Compliance Officer of the Fresenius Group, and
- Compliance responsables in charge of organizational units of the respective segment.

In total, more than 400 employees throughout the Group are responsible for compliance tasks and support Fresenius managers and employees in all compliance-related matters.

The Group function Risk & Integrity of Fresenius SE & Co. KGaA advises the corporate functions of Fresenius SE & Co. KGaA, sets minimum standards for the compliance management systems Group-wide, and maintains the Group-wide compliance reporting. Within this Group function, the Group Risk Management department supports the operation of compliance tools and systems as well as the development of training courses.

### Risk Steering Committee

The Risk Steering Committee (RSC) is chaired by the Management Board member responsible for Human Resources (Labor Relations Director), Risk Management and Legal. The RSC is further composed of the Group Chief Compliance Officer, the Chief Financial Officer (CFO), and the heads of the Legal and Internal Audit departments. If necessary, representatives of other governance departments attend the

meetings of the RSC. The RSC is the advisory body that discusses internal and external developments regarding the risk management and internal control system. This includes developments relevant for the Compliance Management System, as well as important compliance initiatives such as the implementation of the German Act on Corporate Due Diligence Obligations in Supply Chains and the revision of the Group's case management policy in accordance with European regulatory requirements. In addition, the RSC advises on significant risks and prepares decision proposals for the Fresenius Management Board. The meetings of the RSC are scheduled every six to eight weeks.

### Reporting structure

The business segments have established individual reporting lines to their respective management. The management teams of the business segments receive regular reports on compliance by their Compliance Officers.

Compliance cases are evaluated based on the Group-wide policies. The Group Chief Compliance Officer of Fresenius SE & Co. KGaA informs the board member responsible for Human Resources (Labor Relations Director), Risk Management and Legal of FMSE about compliance cases of high severity immediately. Both decide whether the respective case needs to be presented to the Management Board of FMSE. The Management Board of FMSE also receives from the Group Chief Compliance Officer of Fresenius SE & Co. KGaA an annual overview of reported cases by category and business segment.

In addition to the regular updates in the Risk Steering Committee, the Group Chief Compliance Officer of Fresenius SE & Co. KGaA provides the Management Board of FMSE

with a regular comprehensive update of all group-wide Compliance initiatives and policies. The Supervisory Boards of both Fresenius SE & Co. KGaA and FMSE are regularly informed about progress of compliance measures, at least once a year, most recently in October 2022.

### Best practice exchanges and compliance expert panels

To ensure ethical conduct, we continually review our business practices and exchange on best practices with our compliance colleagues worldwide. Regular exchanges in cross-divisional expert panels continued to take place in the reporting year. Areas of collaboration included foreign trade law, as well as anti-money laundering, whistleblower protection, and cross-border investigations.

### Guidelines and regulations

The Fresenius Code of Conduct forms the framework for all rules applicable in the Fresenius Group. The Code of Conduct lays out the principles of conduct for all employees, including managers at all levels and members of the Management Board. The Code is aligned with international regulations, as explained below, and was adopted by the Management Board of FMSE. In addition, the four business segments have implemented their own Codes of Conduct, which reflect the Fresenius Code of Conduct principles and are adapted to the individual characteristics of each business segment. The applicable Code of Conduct is part of the employment contracts in almost all business segments and



is available to all employees. It is also published on the Internet. Guidelines, organizational directives, and process descriptions supplement and further define the rules of the Code of Conduct.

These are our principles, which are also defined and described in detail in the Fresenius Code of Conduct:

#### FRESENIUS CODE OF CONDUCT

Quality	Integrity	Responsibility	Reliability
► Ensuring quality of products and services	<ul style="list-style-type: none"> <li>► Acting fair in competition</li> <li>► Dealing properly with third parties</li> <li>► Handling conflicts of interest transparently</li> <li>► Acting in exemplary fashion</li> </ul>	<ul style="list-style-type: none"> <li>► Protecting data</li> <li>► Protecting company property</li> <li>► Handling company information confidentially</li> <li>► Living social responsibility</li> </ul>	► Creating transparency in accounting, reporting, and communication with the public

The design and implementation of our compliance management systems are based on international regulations and guidelines, such as the ISO standards on the set-up of compliance management systems and applicable audit standards of the Institute of Public Auditors in Germany, Incorporated Association IDW (PS 980). When implementing measures, we take into account the respective national or international legal frameworks.

#### Risk assessment and internal controls

The Management Board of FMSE is responsible for the quality and effectiveness of our risk management and internal control system. It is regularly monitored by the Supervisory Board's Audit Committee as well as audited by the Internal Audit department. The findings from these audits are used to continuously advance our risk management and internal control system.

By using standardized methods, we regularly record, analyze, and evaluate compliance risks in each business segment and at Fresenius SE & Co. KGaA. As part of an integrated risk reporting, eleven core Compliance risk subgroups are regularly reported and assessed: Bribery and corruption, fraud and asset misappropriation, antitrust violations, money laundering/terrorism financing, data protection violations, trade restrictions, insider trading/market manipulation, compliance culture, retaliation, corporate governance, and human rights violations. In addition to these core compliance risks, the risk assessment also covers other significant business risks such as information security, environmental and occupational safety, quality assurance, and the protection of intellectual property, where the responsibility lies with other functions. The compliance responsible exchange information on key findings from the respective risk assessments, which may result in additional Compliance Risk Subgroups to reflect new risk areas or risk clusters.

The internal control system is an important part of Fresenius' risk management. In addition to internal controls regarding the financial reporting, it includes control objectives for further critical processes, such as quality manage-

ment and patient safety, cybersecurity and data protection, and sustainability. Fresenius has documented relevant critical control objectives in a Group-wide framework, integrating the various management systems into the internal control system in a holistic manner.

#### Dealing with third parties

Our Code of Conduct and the related guidelines for Fresenius Group employees also regulate our relations with business partners and suppliers. We expect them to comply with applicable laws and standards as well as ethical standards of conduct in daily business and have specified this in our [Fresenius Code of Conduct for Business Partners](#). Our ambitions to avoid corruption and bribery are laid down in our Codes of Conduct. Among other topics, the Codes explicitly prohibit corruption and bribery and oblige our partners to comply with relevant national and international anti-corruption laws. Business segments with significant exposure to the interaction with healthcare professionals have specific rules for these interactions, as explained in the section Transparency in the healthcare sector in this chapter on page 185. In addition to risk-based business partner due diligence, we inform our business partners about these requirements before entering a business relationship. The Codes of Conduct of the Fresenius Group are publicly accessible, for more information see Supply Chain section on pages 196 f.

Fresenius' **government relations activity** is managed by a dedicated political affairs department. Our representative office in Berlin and an EU Relations Office in Brussels are available as contact points for politicians and the representatives. The primary task of the political affairs department is to advise policy makers on policy initiatives that require expertise in medicine and the healthcare industry. Any political activity by Fresenius' employees and representatives is governed by our Code of Conduct, reflecting our rules, as well as by the applicable legal standards regarding our relations with external partners and the public. Information on lobbying expenditures is published as required by law in the business segments and countries concerned.

#### **Business partner and investment due diligence**

All business segments and Fresenius SE & Co. KGaA conduct risk-based due diligence on business partners before entering into a business relationship. In each business segment, the business partners to be screened are selected on a risk-based basis according to defined criteria. A risk profile of the partner is drawn up and targeted measures are initiated: accordingly, the compliance contract clauses are based on the partner's risk profile to prevent corrupt actions. We also reserve the right to terminate the contract in the event of misconduct.

Whenever we decide on potential acquisitions and investments, we take compliance risks into account in due diligence measures, among other things via the Acquisition and Investment Council (AIC), which reviews planned acquisitions and investments in a defined process for Fresenius Kabi, Fresenius Helios, Fresenius Vamed, and Fresenius SE & Co. KGaA. Every acquisition and investment proposal submitted to the Management Board must first be discussed, reviewed, and evaluated by the AIC. The AIC is made up of managers from various functions, including Business Integrity. If necessary, we initiate safeguarding measures and include, for example, compliance declarations and guarantees in the contracts. Following an acquisition, we integrate the new company into our compliance management systems as quickly as possible.

#### **Dealing with conflicts of interest**

Integrity also means that our employees clearly separate private interest from that of the company. They make decisions for Fresenius based on objective criteria. Our employees are obliged to make potential conflicts of interest transparent to their supervisors as soon as they have identified the conflict and before the business action is taken. The affected employee and his or her supervisor have to identify the exact circumstances. The supervisor will deduct from these circumstances a risk analysis and initiate the appropriate measures.

To avoid potential conflicts of interest and assure patients of independent treatment options, our Guidelines for Dealing with Business Partners and Customers regulate the handling of donations. They state that Fresenius donates for scientific or charitable purposes and without expecting any

consideration on a voluntary basis only. Donations and other contributions to political organizations are provided in accordance with applicable legislation. Fresenius Helios prohibits unilateral monetary allocations and sponsorships from industry.

Fresenius supports its employees in dealing responsibly with conflicts of interest by defining clear requirements and providing guidance, as well as answers to the most frequent questions, on the intranet. Training and regular updates of information complement the activities at the Group level and within the business segments. Our Corporate Compliance department is also available as a contact partner for all questions.

#### **Financial transactions**

We have implemented Group-wide guidelines and dedicated controls for cash transactions and banking transactions, such as the dual-control principle. We also monitor cash transactions that exceed a certain threshold. In this way, we want to ensure that all financial transactions are correctly accounted for, authorized, and processed. Through automated processes, we can identify compliance risks at an early stage. Evaluations of compliance with threshold values as well as other verification processes for supplier master data in affected business segments also provide valuable guidance.

Controls for cash transactions and banking transactions are part of our Internal Controls Framework and will be regularly tested and adjusted, if required. For more information, please refer to the Opportunities and Risk Report on pages 85 ff.

## Money laundering

Business segments within the scope of the Money Laundering Act for traders in goods have established appropriate measures to address money laundering risks. These measures include internal controls, such as the prohibition of certain cash payments, as well as risk analysis and review processes for relevant transactions. The controls implemented are embedded in policies and appropriate training is provided.

## Trade restrictions

To provide people worldwide with access to lifesaving medicine and medical equipment, Fresenius also supplies products to countries that are subject to trade restrictions. However, such deliveries have been exempted from the relevant sanctions and Fresenius expects the scope of the exemption to remain unchanged. It is particularly important to us to comply with all currently applicable legal provisions, e. g., with regard to sanctions or export controls. To this end, we have introduced various measures in the business segments concerned, such as special IT system checks for deliveries that are subject to import or export restrictions. In our corporate and business segments we have dedicated experts for trade compliance and a trade compliance program in place. Regular exchange calls among experts and with the management are held to ensure up-to-date knowledge on trade and economic sanctions. There are also centralized monitoring programs at Fresenius for certain countries subject to applicable sanction programs. The trade compliance program will be continuously updated to reflect the latest

sanctions regulations. We aim to ensure that we can comply with all applicable sanctions and requirements for export controls, even in the event of short-term changes in legislation, such as experienced in 2022. We have no evidence that Fresenius has not complied with applicable sanctions and export control requirements.

## Compliance training

Compliance training is a high priority for Fresenius. Our employees are offered training on compliance issues, covering basic topics such as our Code of Conduct and corporate guidelines. Depending on the employee group, more specific topics such as anti-corruption, antitrust law, anti-money-laundering, data protection, and information security are also included – especially for particularly high-risk areas.

To convey the content in a targeted manner, we rely on individual concepts tailored to the respective department and employees. We use various formats such as in-house training, live webinars, on-demand video training, and traditional online training. Participation in essential basic training, such as on the Code of Conduct, is mandatory. Mandatory e-learning will be distributed to all employees of the defined target group.

Employees are prompted and reminded to participate in mandatory training courses, for example with automatic registration, or manual registration by compliance departments, human resources, or managers. To promote a risk-conscious and value-oriented corporate culture, we train executives using a dialog-based approach.

## Reporting channels and dealing with potential compliance violations

If Fresenius employees suspect misconduct, e. g., violations of laws, regulations or internal guidelines, they can contact their supervisors or the responsible compliance officers and report the potential compliance incident. They can also report potential compliance incidents anonymously, where legally permitted, e. g., by telephone or online via whistleblower systems and e-mail addresses set up specifically for this purpose. All business segments have established appropriate mechanisms based on the requirements of the UN Guiding Principles on Business and Human Rights (UNGP) and the German Act on Corporate Due Diligence Obligations in Supply Chains. Further, all segments have prepared to comply with the laws implementing the new EU regulation regarding the protection of whistleblowers. The whistleblower systems are available via the Fresenius Group website and the websites of the business segments not only to employees, but also to third parties, e. g., customers, suppliers, and other partners, in a total of more than 30 languages.

We strive to continuously improve our processes and further optimize the complaint mechanisms. Based on the requirements of the UNGP, the German Act on Corporate Due Diligence Obligations in Supply Chains, and the European Union Directive on the protection of whistleblowers and their implementation in national law, we have reviewed our systems and processes and adjusted them accordingly. We are therefore convinced that the complaint mechanism of Fresenius SE & Co. KGaA in its current form meets the currently applicable requirements. Thus, the business segments

observe the developments in this area and adapt their processes as needed, based on the mentioned legal requirements and international applicable frameworks. This encompasses measures to support a culture in which legal and ethical concerns may be communicated without fear of retaliation. Fresenius Medical Care has an **anti-retaliation policy** in place to protect employees against any reprisal. Fresenius Kabi has put in place an updated case management Standard Operating Procedure (SOP) which also includes a strict non-retaliation policy.

Incoming reports are treated confidentially as described in the respective guidelines to protect persons reporting. Depending on the severity of the case, the business segments adhere to the reporting structure as outlined on page 181. We take all potential compliance violations seriously. An initial assessment focuses on the plausibility and possible severity level of the potential violation. For this purpose, also ombudsperson panels are set up at Fresenius SE & Co. KGaA, Fresenius Kabi, Fresenius Helios, and Fresenius Vamed. These carry out preliminary assessments of reports received and initiate risk-appropriate investigations of reports on a case-by-case basis. The severity of the compliance violation determines who is responsible for further investigation. If necessary, a dedicated team takes over the investigation, which may include internal professionals or external support. Measures are implemented in a timely manner by the responsible management in close cooperation with the

compliance officers. Depending on the type and severity of the misconduct, disciplinary sanctions or remedies under civil or criminal law may be imposed. We take every case of potential misconduct as an opportunity to review our corporate processes for improvements. After completion of the investigation, we use the results of internal reviews and reports to review our business processes. We implement corrective or improvement measures where necessary to prevent similar misconduct in the future. Fresenius Medical Care as well has a defined procedure in which all reported cases of potential misconduct are investigated, individual measures are taken to remedy them, and implementation is tracked. We report the compliance reports received in 2022 in the Evaluation section on page 188.

### Transparency in the healthcare sector

In the healthcare sector, transparency is of major importance with regard to business conduct, patient information and quality of care. More information can be found in the Patient and product safety chapter on pages 110 ff.

Fresenius Group companies adhere to laws and our ethical principles that

- require us to track and report publicly payments made to healthcare professionals and organizations;
- require us to issue written notification or approval and to disclose the purpose and scope of the interaction between a Fresenius Group company and healthcare professionals, such as in healthcare facilities;
- require us to publicly disclose data pursued in clinical trials as well as disclose to patients the information

gathered in patient studies. This is linked to the public right to transparency regarding data used to approve new medicines, as well as provisions to adhere to relevant data protection standards; for more information see Data Protection section on pages 189 f.;

- require transparency in pricing and reimbursement procedures for pharmaceutical products.

We are committed to respecting the codes and principles associated with membership of various associations. In addition, Fresenius Group companies disclose all donations to healthcare professionals in accordance with the publication requirements applicable to them.

## PROGRESS AND MEASURES IN 2022

### Reporting structure

In order to further foster a functional Group-wide compliance organization, the Management Board of FMSE decided that the compliance professionals will functionally report to the Heads of Compliance of each business segment, effective in 2023. Where such reporting structures have not been established, they will be initiated. The Heads of Compliance of each segment and the Head of Group Compliance Reporting and Monitoring form the Group Compliance Management Team (GCMT). This expert group sets governance standards for Compliance across Fresenius and supports the effective implementation of the Compliance management system.

## Continual improvement of the Fresenius compliance program

In 2022, the business segments planned and implemented various compliance initiatives to drive further improvement or to respond to new regulatory requirements. For Fresenius as a Group, a dedicated Human Rights Office has been tasked with coordinating the preparation for the German Act on Corporate Due Diligence Obligations in Supply Chains. For more information, please refer to the Supply chain section starting on page 196. A revised Group-wide Case Management SOP will reflect the requirements under the applicable whistleblower protection laws in Europe.

Fresenius Kabi conducted a compliance culture survey and thereby opened another channel for its employees to voice views about the company's compliance culture, particularly in relation to speak up culture, case reporting and case management. The business segment also updated its reporting categories for its complaint management, offering simpler clusters of violations to potential whistleblowers, that include categories relevant for reporting human rights violations.

Further, new guidelines and regulations within the business segments were addressed as follows: Fresenius Kabi updated its Code of Conduct in the reporting year, taking into account more recent developments such as anti-money

laundering, sustainability, cybersecurity, social media, environment, and human rights. The business segment also updated its case management SOP and collateral documentation, such as templates for investigation plans and investigation reports, to take into account the requirements of the recent legislation updates and to further increase the quality and consistency of case management work across the globe. Fresenius Helios also revised its case management guideline. All business segments also decided to continue the further implementation of the Internal Controls Framework.

To support this development of the Fresenius compliance program, **focus training topics** were set in 2022:

- The Group function Risk & Integrity developed and provided various training materials regarding the Code of Conduct, anti-money-laundering, anti-corruption, anti-trust, trade compliance, fraud and internal control systems for all business segments.
- Fresenius Kabi continued its intensive efforts to train its personnel on antitrust risks and created a new comprehensive antitrust training course that has been made available internally on the intranet and was also rolled out as an eLearning to sensitive functions in various languages. Selected groups were additionally trained in webinar sessions on particular antitrust topics for their area of responsibility. Fresenius Kabi rolled out its global anti-bribery and anti-corruption eLearning again, as a refresher training.

- Fresenius Helios offered training courses on fraud and rolled out dedicated trainings on specific aspects of anti-corruption, such as accepting benefits as business employees, donations, granting benefits to healthcare professionals and healthcare organizations, and conflicts of interest.
- In the reporting year, Helios Spain began preparing additional training courses for the risks identified in the compliance risk assessment in addition to the existing training courses on the Code of Conduct.
- Fresenius Vamed focused on data protection, anti-money laundering and trade compliance trainings.
- Fresenius Medical Care has its own compliance management system and a correspondingly coordinated training program.

## Risk assessment and internal controls

In 2022, the business segments expanded their risk assessment processes, which they continued to carry out to include bottom-up information.

We made further improvements within our Group-wide integrated risk management tool to implement applicable regulatory requirements. Risk entries are validated by subject matter experts, i. e. the Compliance function, in order to ensure the consistency and quality of these entries. Risk mitigation plans will be tracked and monitored to ensure a steady mitigation effect.

Due to the constantly changing external and internal requirements and environment, our risk management and internal control system is being continuously developed. Currently 25 out of 139 control objectives are related to compliance processes, in particular in the areas anti-corruption, trade compliance, anti-money laundering, antitrust/competition compliance. In 2022, the internal control system has been further expanded by the business segments, including structured scoping and performance of control testing.

### **Dedicated monitoring programs for trade compliance**

Since sanctions have been imposed against certain countries because of the war between Russia and Ukraine, the Management Board of Fresenius SE & Co. KGaA has implemented a monitoring mechanism to ensure that trade compliance approvals and the review of business partners are mandatory for each delivery into a country subject to a sanction program. In addition, automated IT-based checks for each transaction at Fresenius Kabi are an integral part of the trade compliance program.

### **Developments in the business partner due diligence**

The business partner due diligence process is being enhanced to achieve more accuracy and efficiency in addressing risks with its third parties and integrated the requirements of the German Act on Corporate Due Diligence

Obligations in Supply Chains. Human rights due diligence as one aspect of our overall business partner due diligence enables us to better understand our suppliers and their modus operandi. This way, we monitor potential risks occurring from the supply chain while adhering to our commitments to conducting business in a responsible manner, to human rights, and to our commitment to compliance and integrity. Further information on human rights due diligence and our 2022 progress can be found in the Supply chain chapter on page 198.

**Fresenius Medical Care** sharpened its focus on several ongoing compliance initiatives. Prior to entering new business relationships, and as part of its continuous monitoring of existing business relationships, the company assesses third parties for compliance risks. In 2022, the business segment assessed and approved around 21,000 third parties. In addition, Fresenius Medical Care continued to implement its third-party training approach at global level. Target groups are sales partners, such as distributors, re-sellers, wholesalers, commercial or sales agents, and any other third parties involved in the sales of the products that potentially interact with government officials or healthcare professionals. The business segment also conducted 15 anti-corruption-related audits of third-party business partners. 80% of internal audits included a compliance focus.

**Fresenius Kabi** published its updated SOP and collateral guidelines on Business Partner Due Diligence to enhance and refine its processes and conducted related training for key stakeholders, as well as updated its contractual compliance clauses for business partners and suppliers. Furthermore, Fresenius Kabi has combined the previously separate

codes for suppliers (Suppliers Code of Conduct) and for business partners (Business Partner Code of Conduct) into a Third-Party Code of Conduct and published it at the end of the year. This also includes the expectations of suppliers and business partners with regards to human rights and environmental standards/duties of care in the supply chain.

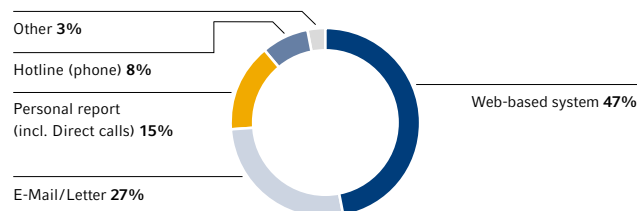
### **EVALUATION**

Despite the differences in business and risk profile in each business segment, we strive to uniformly evaluate the design of the compliance management systems on a Group level. In 2022, aspects of the effectiveness of compliance measures were surveyed after the Group function Risk & Integrity department of Fresenius SE & Co. KGaA reviewed the maturity of the compliance measures of the business segments and Fresenius SE & Co. KGaA for all compliance risk areas by using a harmonized Compliance Management System Reporting methodology. The results were presented to the Management Board and Supervisory Board.

### **Audits and inspections**

The Internal Audit departments conduct independent audits to improve the effectiveness of the risk management, control and governance processes at Fresenius SE & Co. KGaA and in the business segments. Aspects of compliance and anti-

## MESSAGES BY INPUT CHANNEL



corruption are also taken into account on a risk basis. If weaknesses are identified, Internal Audit monitors the implementation of remediation actions taken by the respective management. In 2022, 21 internal audits with a focus on corruption were conducted at operating sites of the business segments Fresenius Helios, Fresenius Kabi, Fresenius Vamed and Fresenius Corporate. The audit engagement results were analyzed by the compliance organizations and incorporated into the continuous improvement of existing measures. Structural changes of the processes related to the compliance organizations were not required.

At **Helios Germany**, adherence to the business segment's transparency regulations is monitored on a random basis in regular transparency reviews.

With the Compliance Cockpit, **Fresenius Kabi** has a tool that provides managers of each subsidiary with an annual overview of compliance-relevant key parameters based on

external and internal indicators. Fresenius Kabi reviews these key parameters annually and defines monitoring measures for those subsidiaries with an increased risk profile. Fresenius Kabi also conducts regular reviews of compliance initiatives in the form of workshops. Fresenius Kabi's compliance organization organized various international workshops again in 2022. The workshops not only served as intensive training for local employees, but also enabled compliance officers to review and, if necessary, improve their understanding of compliance, the effectiveness of local implementation of internal guidelines, and the development and improvement of central compliance initiatives.

## Reports in 2022

In 2022, a total of 375 compliance reports<sup>1</sup> were received via the incident databases at Fresenius SE & Co. KGaA, and the business segments Fresenius Kabi, Fresenius Helios, and Fresenius Vamed. They were collected via different input channels as shown in the graph. The compliance reports were principally assigned to the following topic groups: Business Integrity (88 reports, incl. Anti-Corruption, Antitrust, Anti-Money-Laundering etc.), Data Protection (26 reports), HR/Workplace (155 reports), Misappropriation of Corporate Assets (35 reports, incl. Conflicts of Interest), Accounting, Auditing and Financial Reporting (8 reports), Environment, Health and Safety (23 reports), and other (40 reports).

We received the most complaints in the area of Business Integrity and workplace-related, in particular, in clinics. Each complaint is reviewed under our case management processes and, if substantiated, appropriate remedial measures will be taken.

## DATA PROTECTION

### OUR APPROACH

We bear responsibility in a sensitive environment on which the lives and health of many people depend. Accordingly, we know how to reconcile high quality standards with economical, IT-supported processes in our regulated markets. In doing so, we are always aware of the increasing sensitivity and need for protection of the data and information we process. In this way, we design efficient processes and create scope for what is really important: the protection and safety of patients.

The Fresenius Group and its operating entities process, e. g. personal and other data of

- our patients,
- our employees,
- customers,
- suppliers, and other business partners.

<sup>1</sup> For Fresenius Medical Care in North America, the hotline system was used for multiple reporting purposes: In addition to the reporting of compliance concerns, reports can also be made on patient care and safety. Therefore, cases from Fresenius Medical Care are not consolidated on a Group level. This leads to a corresponding reduction of compliance reports in comparison to the previous year.



Data protection is core to our operating business and embedded in our Fresenius Group Code of Conduct. To meet new requirements or to accommodate new technologies, we are constantly developing our data protection management systems and the accompanying data protection measures. The aspect of information security is also a crucial part of cybersecurity at the Fresenius Group. It refers to the processes designed for data security. Information on the Group Cybersecurity function and related responsibilities and the governance structure are included in the Cybersecurity chapter on pages 141 ff. of the Fresenius Group Non-financial Report.

### Organization and responsibilities

The Management Board member of the Fresenius Group responsible for Human Resources (Labor Relations Director), Risk Management and Legal assumes responsibility for data protection at the level of Fresenius Corporate. The Data Protection Officer of Fresenius SE & Co. KGaA reports directly to this Management Board member. Within the Fresenius Group Management Board, the Chief Executive Officers (CEOs) of the business segments are responsible for the implementation of adequate governance systems in their business segment, including data protection. The management boards of the business segments define the management approaches and regulate responsibility for data protection, e. g. via a business allocation plan.

In addition, data protection is a regular topic for the Risk Steering Committee, which includes the Management

Board member for Human Resources (Labor Relations Director), Risk Management and Legal of Fresenius Management SE, among other members. The Data Protection Officers responsible for the four business segments report regularly to the respective management. In their role, the Data Protection Officers act independently regarding the exercising of their tasks and are not controlled by a superior Group function.

Fresenius SE & Co. KGaA and all business segments maintain data protection organizations in line with their organizational and business structure including aforementioned independent Data Protection Officers. All data protection organizations, separated according to functions, have both advisory and monitoring duties, which complement each other in their tasks. The data protection organizations support the management and specialist departments of the assigned companies in operational data protection issues and in complying with and adhering to the applicable data protection requirements in the respective countries. The respective Data Protection Officers are responsible for monitoring compliance with these requirements. They are the contact persons for national and international supervisory authorities and are supported by internal experts, e. g. data protection advisors and coordinators. Depending on the business segment, the data protection advisors are organized centrally, regionally, and/or locally.

Operating tasks of data protection management lies with the respective expert functions. These functions are supported by processes of the Data Protection Management System. In certain areas, our Compliance Management

System provides additional support, e. g. comprehensive risk analysis or the assessment of potential data protection incidents and breaches.

Regular alignment meetings of experts in dedicated committees at business segment level and at corporate level ensure that IT security and data protection topics are discussed. Based on the outcomes of these meetings, measures may be derived, or strategic decisions are formulated and proposed to the respective management.

In addition, the Data Protection experts from the business segments and Fresenius SE & Co. KGaA regularly exchange information on best practices and initiatives, including at Group Coordination Meetings and conferences, jours fixes, and in other formats. In total, more than 300 employees at Fresenius are entrusted with data protection tasks.

### Guidelines and regulations

The realization of data protection is a joint task of all employees of the Fresenius Group. At the core of this is the joint commitment of all business segments and Fresenius SE & Co. KGaA to data protection, as specified in their Codes of Conduct. In the [Fresenius Code of Conduct](#), we clearly commit ourselves to the careful handling of data and the right to informational self-determination: we undertake to respect the rights and privacy of all persons from whom we collect or receive data. This applies to patients and employees as well as to suppliers and business partners. The privacy statements are publicly available, for example, on the [website](#) of Fresenius SE & Co. KGaA.



All business segments and Fresenius SE & Co. KGaA have also implemented policies for data protection and the handling of personal data. The data protection policies are complemented by further standard operating procedures, working instructions guidelines and standards. These support the employees in implementing EU General Data Protection Regulation (GDPR) requirements and other relevant local laws and regulations in their areas of responsibility.

### Audits and monitoring

To ensure compliance with data protection regulations, several functions in the Group perform regular checks with different focuses in all business segments. Internal Audit departments carry out independent audits to improve the effectiveness of risk management, control and governance processes in all business segments. Aspects of data protection are also taken into account on a risk basis. The data protection related results of performed audits are analyzed by the respective data protection officers and are incorporated into the continuous improvement of existing measures of the respective business segment. In addition Data Protection Officers perform regular and specific data protection audits. All business segments and Fresenius SE & Co. KGaA have defined corresponding audit concepts for this purpose.

In addition, data protection controls are an integral part of various internal control frameworks, such as data protection risk assessments, in the business segments. Findings

on potential improvements from audits, assessments and reviews are used to continuously develop our data protection processes.

### Risk assessment

We regularly assess risks related to data protection and IT security using standardized methods. All business segments and Fresenius SE & Co. KGaA record their data processing activities in central IT applications and subject them to a data protection review, including a risk assessment. For this purpose, we organize business processes in such a way as to integrate data protection into the design of new, or amended, data processing activities as early as possible. Among other things, this enables us to implement the data protection requirements by the use of technical and organizational measures in processing personal data and to minimize potential risks. The introduction or the design of new or modified IT systems is subject to the same standardized review processes to examine the implementation of data protection and IT security requirements. If a risk assessment is performed, an evaluation of the results and whether the assessment is up-to-date carried out, accompanied by audits performed by the respective Data Protection Officers. Regular reviews are conducted, for example, at least every three years or at shorter intervals. At Helios Spain, internal data protection audits are outsourced every two years. Further, in case of any changes to a processing activity that will affect the status as documented the respective process owner is obliged to initiate an update.

### Data subject rights

Fresenius SE & Co. KGaA and all business segments respect and protect the rights of all individuals whose data is processed. Personal data is processed only for the legal purposes specified in each case, in accordance with legal requirements. We also require third parties with whom data is shared for specified purposes, e. g. for service or support provisioning, to comply with applicable data protection requirements. If deviations occur, they are documented, reported, and evaluated based on applicable reporting guidelines and procedures. Depending on the severity of the incident, additional protection measures or the adjustment of contractual clauses can take place to improve the protection of data subject rights.

All business segments and Fresenius SE & Co. KGaA are committed to safeguarding the rights of data subjects by adequately informing them of their rights and by having established processes and tools in place to ensure that requests are answered sufficiently and in a timely manner. Fresenius informs data subjects – whether employees or external parties – about the processing, e. g., collecting and storing, of their data via privacy notices. We inform employees of any amendments to the data protection information that affect them. These changes are communicated via the established internal communication channels, coordinated by the respective data protection function.

We have also implemented technical and organizational measures, including appropriate measures that serve to safeguard the rights of data subjects in accordance with the GDPR. We provide data subjects with information in a concise, transparent, intelligible and easily accessible way for them to find out what personal data about them we process. The requests are evaluated and responded to at corporate or segment level in our Group, or both. The collection of and responses regarding all requested information may also be carried out locally if deemed necessary. This takes place in the local language with the assistance of local data protection advisors. For example, Helios Spain processes requests from data subjects in accordance with the requirements for hospitals and is supported by central Data Protection Officers. A technical solution for submitting data requests was implemented at Helios Spain in 2022.

With these solutions, we aim to support data subjects in exercising their rights to access, rectification, restriction, objection, portability, and deletion of their personal data in a timely manner insofar as no other regulations prevent us from doing so, especially when erasing data. We comply with such requests in compliance with legal requirements. For example, data subjects are informed about the respective deletion process at the point in time when their data is collected.

### Reporting systems

At Fresenius SE & Co. KGaA, we have a zero-tolerance policy regarding data protection violations. External parties and all employees of the Fresenius Group may raise concerns regarding data protection via the existing reporting systems or dedicated e-mail addresses. We investigate and evaluate all reported indications of potential infringements as quickly as possible and, where necessary, question and adjust our corporate processes. When required, we report privacy breaches to the relevant authorities and inform those affected without undue delay and in accordance with legal requirements. The data protection organizations of the business segments and of Fresenius SE & Co. KGaA conduct their own investigations and document possible violations.

### International data transfer

As a globally operating company, we give high priority to ensuring an appropriate level of data protection in all international data transfers as defined by the EU GDPR and all other international legal requirements relating to international data transfer. These include Binding Corporate Rules (BCR) that have been approved by the responsible European data protection authorities in 2022 for Fresenius Corporate and Fresenius Kabi, accompanied by mandatory internal company policy and guidelines. BCR ensure the participating companies establish a uniform level of data protection

aligned with the standards of the EU GDPR and contribute to the lawful processing of personal data internationally within the companies. In accordance with the EU GDPR or legal safeguards and contracts, the business segments and Fresenius SE & Co. KGaA transfer data to third countries outside the European Union on the basis of an adequacy decision of the European Commission, recognized certifications, or other legal safeguards such as Standard Contractual Clauses. To this end, in addition to commercial contracts, we also enter into specific supplementary data transfer agreements with data recipients. The latest developments in the area of international data transfer are closely monitored and taken into account in risk assessments explained on page 190 and when concluding contracts. The internally published templates are adapted subsequently. When data is processed in another country by third parties, the contractor is subjected to a careful review and measures, such as additional safeguards like pseudonymization measures to establish and maintain an appropriate data protection level, are taken to ensure compliance with privacy regulations. The data protection departments are involved in any negotiation relating to data protection contracts.

## Training

We train employees on current requirements and threats in connection with data protection and data security. The data protection department differentiates between specialist functions and responsibilities, the scope of training, and between voluntary and mandatory content. In principle, basic training on data protection is mandatory for all employee. At Fresenius Vamed, for example, data protection training is mandatory for employees in relevant positions, like all senior managers, employees in Human Resources (HR), Legal and IT departments, reception staff, and others. To this end, we use an extensive range of e-learning courses, face-to-face training, and other training measures. We supplement general training with training measures for specific employee groups. In this way, we ensure that employees entrusted with processing data are informed about the current legal situation and the corresponding internal requirements. Mandatory training must be tracked by the respective supervisors and participation in training must be documented.

We inform new employees about the appropriate handling of sensitive data and oblige them to maintain confidentiality. This is confirmed in written form. Newly hired employ-

ees at Fresenius SE & Co. KGaA, Fresenius Kabi, and Fresenius Helios also receive online mandatory instruction in data protection within a defined period, which varies between the business segments. The business segments and Fresenius SE & Co. KGaA have internal provisions on how often evidence has to be provided regarding the instruction of employees in data protection. Within our Group, this ranges between eight weeks for initial training courses to at least every two years for update training courses in the following.

## PROGRESS AND MEASURES IN 2022

In 2022, at Fresenius SE & Co. KGaA and within the business segments, data protection was further developed with a view to global operational activities. Our measures in this area focused on the development of new training content and the implementation of existing training concepts, as well as on the expansion of audit concepts to take regulatory changes into account. There was also a focus on data protection measures in connection with the performance of risk assessments, thus strengthening the established risk control processes.

Fresenius SE & Co. KGaA issued a new data protection training in 2022 containing different modules that can be provided over a 18 to 24 month timeframe. At Fresenius Kabi, new data protection training had been developed in the

previous year, with four modules comprising BCR, which has been offered mandatorily to its employees since the end of 2021 and completed within the reporting period. The training will be repeated every two years. The Management approaches of Fresenius Helios and Fresenius Vamed remained unchanged compared to the previous year. Measures conducted within the business segments aimed at e. g., the alignment of guidelines or processes based on the latest developments, if deemed necessary.

## EVALUATION

In the reporting year, no data breach was reported via the reporting channels that had a direct impact on the financial position or reputation of the company. Audits and risk assessments took place on segment or local level, as described on page 190. Findings of these audits are remediated on the respective level. Further information on opportunities and risks can be found in the Opportunities and Risk Report starting on page 85.

The data privacy officers prepare reports on the number, type and processing status of data protection incidents and data subject inquiries, which are communicated in accordance with the organizational structure explained on page 189.

## HUMAN RIGHTS

Human rights are universal. As a global healthcare company, Fresenius views the respect for human rights as an integral part of our responsibility. We are committed to meeting the regulatory requirements and social expectations of due diligence for the respect of human rights.

Medical care for patients and the well-being of our more than 300,000 employees are among the most important engagement areas of our human rights due diligence. We are aware that respecting human rights extends beyond our own company operations and core business. We consider human rights issues when selecting and cooperating with our suppliers and business partners, in procurement, sales, and distribution. We expect them, among other requirements, to commit to compliance with the principles set out in our Human Rights Statement. We specify and communicate these expectations in our Code of Conduct for Business Partners. We are working to increase the transparency of our supply chains. The knowledge gained by doing so

helps us to ensure secure supplies while reducing human rights risks in the procurement of important raw materials and supplies, as shown in the Supply Chain section on pages 196 ff.

### OUR APPROACH

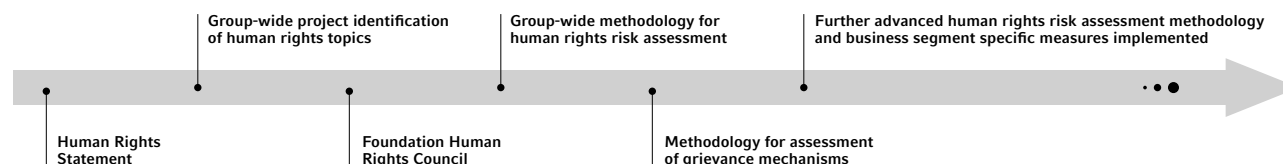
Fresenius is committed to respecting human rights. We underline this commitment with our Group-wide **Human Rights Statement**, which the Management Board adopted in 2018 for the first time. The statement is guided by the United Nations (UN) Universal Declaration of Human Rights and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work. It covers our fundamental principles on human rights, which include prohibiting exploitative and illegal child labor or forced labor, preventing discrimination, promoting equal opportunities, and creating safe working conditions.

The adoption and publication of the statement at this time also marked the starting point for our Human Rights

Program, which establishes preventive measures helping Fresenius to identify and address human rights risks in its business processes and includes human rights risks in our Group-wide risk management. The measures of the Human Rights Program are closely aligned with the [UN Guiding Principles on Business and Human Rights](#) (UNGPR) and build on its five elements: establishment of fundamentals, risk analysis, measures and integration, reporting, and grievance mechanisms.

In 2019, we identified and defined human rights topics that are of particular importance for the Group in a comprehensive project involving all business segments. They include access to healthcare, working conditions in our own operations and in the supply chain, patient and product safety, health hazards from disposal, and preventing discrimination and promoting equal opportunities. Our business activities and relationships can have impacts on human rights in these areas. In addition, the business segments work on potential issues specific to their business, such as potential environmental impacts related to production. This analysis forms the basis for identifying potential human rights violations and gives us the opportunity to develop necessary measures. In 2020, a Group-wide methodology for **human rights risk analysis** was initiated to identify and prevent or mitigate human rights violations at an early stage – and to then define further measures in the business segments. We report on the progress achieved on page 195f.

### MILESTONES OF THE HUMAN RIGHTS PROGRAM



## HUMAN RIGHTS PROGRAM



We further advanced the methodology of the human rights risk assessment in the reporting year and aligned it with regulatory requirements, such as the German Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz).

### Organization and responsibilities

The Management Board of Fresenius Management SE oversees our Group-wide human rights due diligence program. The Group function Risk & Integrity department is responsible for the Group-wide human rights due diligence approach, such as the Human Rights Risk Assessment

methodology, overseeing the implementation of human rights related measures, and driving them forward. The implementation of human rights due diligence lies in the business segments. In the reporting year and as a next step of the Human Rights Program, we started establishing new functions responsible for human rights at Group and business segment level and, thus, started to further strengthening the governance structure. Please refer to the Progress and measures in 2022 section on pages 195 f. for more information on these changes.

### Human Rights Council

In 2019, Fresenius established a Human Rights Council to drive the implementation and development of our Human Rights Program at the Group level. It is composed of representatives of the four business segments and Fresenius SE & Co. KGaA. The approximately 20 members of the Human Rights Council are active in various functions within the Group, including compliance, legal, sustainability, communication, procurement, human resources, and medicine and thus cover the many perspectives of the topic. The committee meets quarterly and promotes information exchange on current human rights topics across the business segments. The participants discuss Group-wide initiatives and present new concepts and methods. In 2022, the Human Rights Council met four times.

## Guidelines and regulations

### Fresenius Human Rights Statement

Our [Human Rights Statement](#) is a Group commitment. It is approved by the Management Board of Fresenius Management SE and was further developed in the reporting year. The representatives of the business segments and departments at the Human Rights Council have been involved in the creation. In addition, [Fresenius Medical Care](#) and Fresenius Vamed have adopted own statements regarding human rights. The human rights statements supplement the Codes of Conduct of the business segments and their underlying human rights commitments. The Human Rights Statement must be regularly updated as new insights arise or new essential issues need to be added. In the Human Rights Statement, we position ourselves on various topics both with regard to Fresenius' employees, and with regard to our suppliers.

### Human Rights Program

We respect and support human rights as defined in international standards, e. g., the UN Universal Declaration of Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work. Our actions are guided by

the UNGP, which were adopted in Germany through the National Action Plan for Business and Human Rights (NAP) and the CSR Directive Implementation Act (CSR-RUG). The measures of our Human Rights Program – which we are continuously developing, as the graphic shows – are based on these principles. We incorporate new requirements and legal frameworks, such as the German Act on Corporate Due Diligence Obligations in Supply Chains, which comes into force on January 1 in 2023, into the ongoing development process and adapt our measures and actions where necessary.

### Human rights training

Human rights issues are addressed in different trainings throughout the Fresenius Group. For example, mandatory trainings for employees on the respective Code of Conduct include human rights aspects. Additionally, Fresenius Medical Care conducted awareness-raising sessions with members of the leadership teams of its key business functions in 2022.

### Complaint mechanisms and reporting channels

Employees of all business segments and of Fresenius SE & Co. KGaA can raise their concerns directly with their managers. Employees and external stakeholders may also use existing complaint management systems to provide information or use designated e-mail addresses to draw attention to possible human rights violations or other violations. More information on our reporting channels and how we are dealing with potential compliance violations can be found in the Compliance section on pages 184f.

### Human rights risk management and assessment

The Fresenius Group has identified human rights issues and fields of action in all business segments that are particularly relevant to our value chains. In doing so, we consider various factors, including business models of the business segments, and current public debates and regulatory developments such as NAPs.

Based on these topics, we developed our Human Rights Risk Assessment methodology and, since 2020, have been rolling it out in the business segments successively. This methodology takes into account the severity of the potential human rights risks, such as the impact on the people affected and the possibility of restoring the situation, as well as the likelihood of a potential human rights violation. Human rights risks have been integrated into Group-wide risk management in 2021. For information on the current status of the roll-out of the Human Rights Risk Assessment, please refer to the Progress and measures in 2022 section.

### Our ambitions

As a global healthcare company, manufacturing of our products and services depends on the commitment of our more than 300,000 employees and on complex supply chains. We are sensitive that human rights risks and impacts may occur in these supply chains as well as in our own operations. We aim to regularly analyze, and prevent these

risks, and initiate remediation measures, if needed – in our supply chain as well as related to our products and services.

## PROGRESS AND MEASURES IN 2022

### New responsibilities

For Group-wide steering, we started preparing the **Group Human Rights Office** in the Group function Risk & Integrity of Fresenius SE & Co. KGaA. It will be responsible for steering Group-wide activities for respecting human rights. The office will be responsible for the further development of human rights initiatives within the Fresenius Group. Its responsibilities will also include the coordination of human rights activities with the business segments, risk analysis methodology, monitoring of risk analyses and Group-wide reporting.

For the further implementation of human rights due diligence, each business segment will appoint its own responsible contacts who act as the central human rights function for coordination and implementation of human rights due diligence obligations. These functions began – if already appointed – coordinating, among others, the execution of the risk analyses, the implementation of measures, and the reporting of the business segments. The implementation of the further advanced risk analysis approach has begun in the reporting year in close cooperation with the specialist

departments, which will also initiate – if necessary – department-specific adjustments to processes or other measures. These specialist departments include, for example, procurement and human resources.

The members of the Group Human Rights Office, besides the central contact persons for human rights activities in the business segments, will participate in the Human Rights Council, with further representatives from specialist departments.

### Updated Human Rights Statement

In the reporting year, we also updated our Human Rights Statement along with the further development of our Human Rights Program. This [statement](#) will apply from 2023 onwards and reflects the requirements of the German Act on Corporate Due Diligence Obligations in Supply Chains.

### Risk management and assessment

In order to identify, prevent and eliminate or minimize human rights risks, we further advanced our Group-wide risk management in the reporting year. The further advanced approach follows a risk-based approach in which we consider potential risks based on country and industry as well as business segment specific aspects. The risks are then prioritized based on an additional assessment on the potential impact and likelihood as well as the extent to which we as a company might contribute to the materialization of

the risk through our business activities. Building on our assessment we will initiate preventive and if necessary remedial measures. Our risk-based approach to analyzing potential human rights risks, the governance and reporting structure, and the requirements for dealing with potential risks are defined in a new Group-wide Standard Operating Procedure (SOP) prepared and will be effective in 2023.

We specified our requirements also with regard to human rights due diligence towards suppliers and business partners in corresponding codes of conduct. Fresenius Kabi updated its Supplier Compliance Clauses and Business Partner Compliance Clauses and added a new section on human rights in the supply chain.

### EVALUATION

The efforts to respect human rights are a continuous development process for us. We continuously review our measures and results. We adjust processes where necessary on the basis of these insights.

In the reporting year, we received grievances via the existing reporting channels which we also assessed on human rights related aspects. Further information on the reporting channels and topic groups can be found in the Compliance section on pages 184f. and 188 as well as in the Data protection section on page 191.

## SUPPLY CHAIN

### OUR APPROACH

We expect our suppliers and business partners to comply with our or equivalent ethical, social, ecological, and human rights standards. To this end, they are expected to introduce processes to ensure compliance with applicable standards. The requirements for our direct suppliers, service providers, and other partners are set out in Codes of Conduct for Business Partners and Suppliers and corresponding contractual clauses. If we suspect that rules of conduct have been or are being violated, we react accordingly. Depending on how serious the misconduct is, we may, e. g., introduce additional control measures, such as audits, and request additional written confirmations from suppliers and business partners.

### Guidelines and regulations

Our Codes of Conduct for Business Partners and Suppliers take into account the respective business models of the business segments. The Codes of Conduct are used in purchasing contracts and contracts with other business partners, e. g., distributors and sales representatives – as annexes or references. [Fresenius Medical Care](#) has embedded its expectations in its Global Supplier Code of Conduct. [Fresenius SE & Co. KGaA](#), [Fresenius Helios](#), and [Fresenius Vamed](#) have set out their requirements in Codes of Conduct for Business Partners and Suppliers, [Fresenius Kabi](#) in its Third-Party Code of Conduct. The codes include, e. g., details on the regulation of child and forced labor, and fair working and employment conditions such as working hours and wages.

In Codes of Conduct and in their further development, we also consider regulatory developments, such as the requirements of the German Act on Corporate Due Diligence Obligations in Supply Chains.

### Supplier evaluation

Transparency in the supply chain is important to identify and address human rights risks. Our business segments have each implemented a set of measures for evaluating suppliers in their specific supply chain. Corresponding explanations are provided below; additional information on procurement activities can be found in the Group Management Report on page 48. Progress made and new measures introduced in the reporting year can be found in the related section on page 195 f.

#### Fresenius Medical Care

Fresenius Medical Care's Global Supplier Code of Conduct covers topics such as integrity and ethics, human rights and labor conditions, quality, occupational health and safety, and environmental protection. It also forms the basis of their contractual relationships with suppliers. Fresenius Medical Care continues to incorporate the requirements of the Global Supplier Code of Conduct in supplier contracts. Furthermore, the business segment has an onboarding process in place for suppliers to inform them of their sustainability requirements. This includes procedures to manage situations where suppliers do not wish to or are unable to adhere to these requirements.

#### Fresenius Kabi

Fresenius Kabi has identified strategic suppliers that the business segment monitors closely because of their importance to the business; this is managed by Fresenius Kabi's global strategic purchasing organizations. Based on defined processes, Fresenius Kabi classifies strategic suppliers according to their risk and evaluates them regularly. The business segment also conducts risk-based supplier audits.

Since 2019, Fresenius Kabi has assessed the aspects of occupational health and safety, environment, human rights, business ethics, and sustainable procurement of relevant<sup>1</sup> strategic suppliers. This enables Fresenius Kabi to identify suppliers' ESG performance (Environment, Social, Governance). Subsequently, suppliers can be requested to implement appropriate measures to reduce their ESG risks. Fresenius Kabi is supported in its supplier evaluation by an external service provider that provides ESG assessments for global supply chains.

According to the Supplier Compliance Clauses and Business Partner Compliance Clauses, Fresenius Kabi is entitled to review them and to terminate the contract in case of violations. If high risks are identified in the supplier evaluation, the responsible procurement department is informed. This department then contacts the high-risk supplier and asks for Corrective and Preventive Action (CAPA)

and improvement of performance. During the next supplier evaluation, it is checked whether appropriate measures have been taken and, if necessary, the supplier is requested to take further measures.

#### Fresenius Helios

At Fresenius Helios in **Germany**, the procurement department regularly evaluates strategically important suppliers according to standardized criteria and processes. Criteria include the quality of processes, IT infrastructure, and the quality of operational and strategic collaboration. In addition to this focus, further environmental and social aspects, as required by the German Act on Corporate Due Diligence Obligations in Supply Chains as of 2023, are assessed. The relevant instruments for risk management, risk prevention and complaint management were not only designed, but already partially applied in 2022. In addition, a policy statement was drawn up and the uniform procedure for the required reporting and documentation agreed.

Helios Germany's procurement department also takes this Group-wide, uniform risk assessment on the topic of human rights into account for the further evaluation of its suppliers in order to ensure early identification of potential risks. The Code of Conduct for Suppliers of Helios Germany is an integral part of all contracts since 2021, and compliance with it has been mandatory for suppliers and business

<sup>1</sup> Suppliers of APIs, excipients, primary packaging materials, energy, disposal services, filters, granulates, lab consumables, secondary and tertiary packaging, strategic components, clinical studies, medical devices components.



partners since 2022. On this basis, the company consequently demands the inclusion of further, predominantly ecological and social, aspects. If suppliers violate the Code of Conduct, Helios Germany may impose requirements or sanctions on business partners.

Fresenius Helios in **Spain** has developed a procedure for the general evaluation of all suppliers, elaborating different supplier categories and detailed criteria for analysis and evaluation for the different categories. The supplier evaluation is performed every two years. To implement the supplier evaluation, software is used that allows traceability of the different actors involved in all phases of the evaluation process. Part of this project is a validation process to ensure that suppliers are aware of and accept the Code of Conduct. The processes established with this project are intended to improve supplier selection through a standardized, comprehensive evaluation. For this purpose, a modular questionnaire was developed. It includes, among others, general, financial, qualitative, social, and environmental aspects of suppliers, criminal incidents, and implementation of compliance, data protection, and cybersecurity. The objective is to ensure transparency and quality in various procurement areas, such as the evaluation of food safety, pharmaceuticals, construction and other work, and equipment.

### Fresenius Vamed

At Fresenius Vamed the Code of Conduct for Business Partners defines the business segment's expectation of its business partners to comply with human rights, environmental protection, and sustainability. Further, corresponding guidelines regulate the risk-based audit of all business partners. All business partners within the scope of Fresenius Vamed's Guideline for Business Partner Due Diligence are subject to an audit before signing a contract. If the contract becomes active, the audits are reviewed at least every two years and in case of increased risk at least every year.

If a business partner violates the principles of the Code of Conduct for Business Partners Fresenius Vamed reserves the right to decide on the continuation of the business relationship.

### PROGRESS AND MEASURES IN 2022

In 2022, there were no significant changes in the supply chains of our business segments compared to the previous year.

### Project on German Act on Corporate Due Diligence Obligations in Supply Chains

By preparing the installation of the Group Human Rights Office and the human rights functions in the business segments, additional organizational structures for human rights due diligence were created across the Fresenius Group in the reporting year. The departments within the

business segments are closely involved in the implementation of risk analyses, which are also required under the German Act on Corporate Due Diligence Obligations in Supply Chains, which comes into force in 2023.

In addition to our Codes of Conduct for Business Partners, we also reviewed and further developed our reporting channels and incorporated the requirements of the German Act on Corporate Due Diligence Obligations in Supply Chains.

In 2021, we additionally included the category of human rights risks in our risk management system. We expanded this in the reporting year to include additional reporting options.

Further information on human rights due diligence and governance can be found in the Human rights section on pages 193 ff.

### Supplier evaluation in 2022

In 2022, **Fresenius Medical Care** further developed its procedures for evaluating suppliers based on sustainability risks. The risk assessment approach, which is aligned with the requirements set out in the German Act on Corporate Due Diligence Obligations in Supply Chains, involves assessing the sustainability risk of suppliers based on country- and industry-level factors. Special focus is placed on suppliers that are critical to the business of Fresenius Medical Care. Furthermore, the business segment gathers information about the specific sustainability performance of

selected suppliers via self-assessment forms. Fresenius Medical Care aims to use this information to identify suppliers that do not yet fully comply with its sustainability standards and initiate appropriate follow-up action.

**Fresenius Kabi** continued to work on integrating supplier assessments based on ESG criteria into supplier processes in the reporting year 2022. At the end of 2022, more than 85% of the relevant strategic suppliers had been evaluated against ESG criteria.

**Helios Germany** consistently demands its suppliers to take other, predominantly ecological and social aspects into account. The basis for this is a Supplier Code of Conduct for suppliers, which the division introduced in 2021 as part of the respective contract and compliance with which has been mandatory for the suppliers since 2022. In addition to requirements for environmental protection and human rights, it includes further requirements such as animal welfare and labor standards.

In 2021, **Helios Spain** launched an extensive analysis of direct suppliers to the central purchasing department, the construction and equipment division, and the quality department. In the reporting year, the project was further implemented. The framework audited in 2021 has been extended to the other suppliers as well as the purchasing processes of the clinics and health centers.

In 2022, a human rights risk assessment has been established in the project business of **Fresenius Vamed**, starting as a first risk analyses before start of a project and then being followed up during the term of the project. In the high-end service business and in the total operational management business, a process was set up for analyzing chances and risks including classification of products and services according to countries of origin and evaluation of the suppliers.

## EVALUATION

In the reporting year, our global procurement activities demonstrated their reliability – despite the particularly volatile procurement market situation in 2022.

Some business segments have carried out supplier assessments and training. The aim of the respective assessments was to ensure that suppliers comply with the applicable specifications of the business segments.

In the reporting year, **Fresenius Medical Care** continued in its efforts to train procurement staff on sustainability topics. The business segment rolled out a global e-learning course on sustainable supplier management and enrolled 99% of the global procurement staff by the end of 2022.

**Fresenius Kabi** achieved its internally set ambition to assess 85% of selected strategic suppliers in the reporting year. The ESG performance of the majority of strategic suppliers was confirmed by the assessment. Strategic suppliers with a low ESG assessment score have been requested in 2022 to take measures to improve their performance.

In the reporting year 2022, the management approaches of **Fresenius Helios** and **Fresenius Vamed** to supply chain management remained largely unchanged. Progress and measures serve primarily to comply with the legal requirements of the on German Act on Corporate Due Diligence Obligations in Supply Chains. First findings from the measures are expected for the reporting year 2023.

## ENVIRONMENT

As a healthcare Group, Fresenius feels a responsibility to protect the environment and use natural resources carefully because only a healthy environment can be a home for healthy people. It is important to avoid possible negative effects on the environment and health. To this end, we identify and evaluate potential hazards and take the necessary measures to protect the environment. In our Group-wide materiality analysis, we identified the following topics for our internal environmental management strategy as particularly relevant to our core business:

- Water management
- Waste and recycling management
- Climate protection – energy and emissions

### ENVIRONMENTAL MANAGEMENT

We aim to develop an integrated environmental approach for the Fresenius Group and foster a balanced view across all functions with regard to relevant environmental aspects. In its business operations, the Fresenius Group is subject to numerous guidelines and regulatory requirements that must be applied and complied with at all times. We integrate national requirements into our internal guidelines, which are defined in ISO-based or ISO-oriented management systems.

### OUR APPROACH

We aim to analyze our impact on the material environmental aspects in both the manufacturing and services areas, as the risks of financial or reputational costs linked to environmental litigation are expected to increase. Also, reducing in-process material is essential for many industries affected by growing natural resource scarcity. Dedicated monitoring of natural resource consumption and waste-generating activities can lead to lower costs and, in some cases, new business opportunities. This is why we assess trends and adapt our activities if deemed essential to support the sustainable, long-term growth of our business. In the Progress and measures in 2022 section on pages 204f. we report on our activities and projects in the reporting year. The results achieved are presented in the Evaluation section on pages 205f. Information on risks can be found in the Group Annual Report 2022 in the Opportunities and Risk Report on pages 85ff.

Within the Fresenius Group Management Board, the Chief Executive Officers (CEOs) of the business segments are responsible for operational management. Responsibility for environmental management is regulated by the respective Management Board committees or managements, e. g. via a business allocation plan. The business allocation plan of the Fresenius Group Management Board does not provide for a separate department for this purpose. As part of risk reporting, the Fresenius Group Management Board is informed quarterly about the effectiveness of the environmental management systems, i. e. about risks or incidents that could have a significant impact on the operating business, the reputation or the value chain of the Group and its

business segments. The Audit Committee of the Supervisory Board is also informed of these developments on a quarterly basis, and the Supervisory Board as a whole is informed annually. For further information, please refer to page 86 in the Risk Report and page 180f. in the Non-Financial Group Report, section Compliance.

On a business segment level, the environmental management strategy is aligned to the respective business models. Since the requirements in our business segments differ, environmental management is decentralized. The common foundation of environmental management approaches in our business segments is the ISO 14001 standard. All segments have implemented local, regional, or global management systems to take into account the respective business models and adapt processes accordingly. Each business segment has functions that monitor and control the respective environmental impacts. They analyze environmentally relevant vulnerabilities, develop suitable standard procedures, and implement appropriate measures. They also support their certified local entities in effective, directed environmental goal-setting, monitoring these goals as well as developing and implementing mandatory guidelines for all entities.

### CERTIFICATIONS AND COMMITMENT

The environmental commitment of our business segments is reviewed or certified by external partners and regulatory bodies. We are continuously expanding the number of sites

certified to ISO 14001. In 2022, further entities were added on a Group level. More information on the various standards is provided for each business segment in this chapter.

The environmental management approach of the Fresenius Group is controlled by internal specialists or dedicated functions within the business segments. Relevant data is reported regularly, e. g., on a monthly basis, to identify deviations. If deviations occur, our specialists initiate a root cause analysis which is evaluated, and corrective or preventive actions are implemented where necessary. Regular internal audits, partially annually, support the verification of data and management approaches, both for certified and non-certified entities. In this way, we ensure that activities to protect the environment are in accordance with internal guidelines and regulatory provisions. The overarching ambition is to improve efficiency of our management systems and to extend their scope to new or not yet integrated sites, so as to ensure the effectiveness of the procedures and systems in place.

### Fresenius Medical Care

Part of Fresenius Medical Care's environmental management involves monitoring national and international regulations concerning the environment, so that the internal policies and manuals are up to date. The business segment has established internal environmental standards, which it complements with external certifications where it adds value. The production sites, distribution centers, laboratories, and dialysis clinics are subject to internal and external audits.

This involves checking their compliance with environmental laws and regulations, certification requirements, and internal guidelines. Due to the COVID-19 pandemic, some audits in 2022 took place virtually. In total, 25% of production sites are certified according to ISO 14001 standard and 5% of production sites have ISO 50001 certifications.

Fresenius Medical Care's environmental management is described in this section, for energy management and emissions see chapter Climate protection – energy and emissions on page 214.

### Fresenius Kabi

Fresenius Kabi has a matrix certification for both its global environmental management system and the energy management system; both systems are audited annually and certified by TÜV Rheinland. The business segment continuously monitors certified organizations to ensure that they comply with the standard process guidelines that are binding for them. To this end, globally appointed auditors conduct regular internal audits of the organizations. Fresenius Kabi is working to implement the environmental management system according to the international standard ISO 14001 and the energy management system according to ISO 50001 at all manufacturing plants worldwide by 2026<sup>1</sup>. To achieve the goal of implementing the management systems, the business segment has drawn up an ambitious implementation plan and is working systematically on its realization. By expanding the coverage of the management systems, Fresenius Kabi aims to continuously improve its environmental and energy performance. 39 Fresenius Kabi manufacturing plants are currently certified according

to ISO 14001, including 6 additional manufacturing plants which were certified in 2022. Further, 27 manufacturing plants are certified according to ISO 50001, including 7 additional manufacturing plants which were certified 2022. Information on the environmental management of Fresenius Kabi can be found on page 202, for energy management and emissions see chapter Climate protection – energy and emissions on pages 214 f.

### Fresenius Helios

Fresenius Helios started introducing an environmental management system in accordance with ISO 14001 in Germany in 2020 and continued this process in 2022. To this end, the necessary structure was created in the reporting year at the level of the business segment as well as at the level of the individual clinics, for example by establishing sustainability teams. The certification of all Helios clinics is to be covered by matrix certification in the coming years. An energy management system in accordance with ISO 50001 was implemented at all Fresenius Helios sites in Germany by the end of 2020 and the sites are externally certified accordingly.

At Helios Spain, five further hospitals were certified according to ISO 14001 in 2022. The total number is now 49 hospitals. The number of hospitals certified to ISO 50001 increased by three to a total of ten. The certification audits were conducted in 2022 and the valid certificates are expected in early 2023.

<sup>1</sup>Implementation will be concluded at all Fresenius Kabi manufacturing plants in 2026. The certification issuance from the individual certification companies may extend into the following year.

The four Spanish clinics of the division Fertility Services have all already been certified to ISO 14001 in 2021.

### Fresenius Vamed

In 2022, at Fresenius Vamed no new certifications according to ISO 14001 or ISO 50001 were performed. The number of facilities with appropriate certifications was unchanged, with 8 facilities certified to ISO 14001 and 53 certified to ISO 50001.

## ENVIRONMENTAL MANAGEMENT IN THE BUSINESS SEGMENTS

### Fresenius Medical Care

The Global Environmental Policy provides a framework for Fresenius Medical Care's environmental management. It addresses how the business segment manages and monitors its environmental impact and forms the basis for other policies and manuals. Also, various guidelines help to manage global data and correctly report on environmental indicators related to energy, greenhouse gas (GHG) emissions, and water. Fresenius Medical Care plans to extend these guidelines in 2023 to other indicators such as waste and wastewater in line with internal and external reporting requirements.

### Life cycle assessments

To help understand the environmental impact of its products, Fresenius Medical Care conducts simplified product life-cycle assessments (screening LCA) for selected products.

These assessments identify the life cycle phase with the highest impact, and the processes and materials needed to focus on to improve the eco-performance of the products and services. Screening LCAs are used to assess most of the active medical device product lines and are gradually being extended to disposables. In addition, the business segment has conducted detailed comparative product life cycle assessments for important disposables.

### Fresenius Kabi

The focus of the environmental management system at Fresenius Kabi is to improve environmental performance and prevent environmental incidents. Key opportunities are, e.g., reducing energy and water usage, as well as wastewater, waste, and emissions, in relation to production activities.

A manual for the respective management system and standard operating procedures provide the certified units with the framework for their local environmental or energy management system.

The local management reviews the environmental management system at least annually to ensure continued compliance with the applicable requirements and effectiveness of the systems, and to identify potential for improvement. These local reviews are consolidated, analyzed, and evaluated on an annual basis by Fresenius Kabi's global EHS (Environment, Health, and Safety) function. Appropriate corrective measures will be initiated, if deviations from the requirements of the ISO 14001 or ISO 50001 management systems are identified. Based on the local management reviews, the global EHS function presents a global management review to the responsible members of Fresenius

Kabi's Management Board and other relevant functions of the business segment. In addition, the global EHS function reports on a quarterly basis about Fresenius Kabi's environmental and energy performance with selected indicators and provides an update on the implementation of the ISO 14001 and ISO 50001 management systems.

Fresenius Kabi has implemented mandatory environmental guidelines worldwide, which provide the framework for environmental protection in all Fresenius Kabi's organizations. The guidelines include general principles on how to address and mitigate environmental risks, as well as how to prevent environmental incidents. Fresenius Kabi also expects careful and responsible handling of nature and its resources from its suppliers; this is set out in the Suppliers' Code of Conduct. In addition, since 2021, the business segment takes sustainability criteria into account in decision-making processes for new projects, such as the development of products or capacity expansions.

Manufacturing sites must identify environmental protection measures associated with environmental aspects of their activities and services. This can relate to emissions into air, water, or soil, consumption of natural resources and raw materials, waste and wastewater, packaging, transport, or other local environmental impacts. Environmental impacts of organizations are evaluated and, where necessary, environmental protection measures are implemented and reviewed for effectiveness. In addition, using internal audits, Fresenius Kabi identifies further improvement opportunities and develops appropriate measures with locally respon-

sible managers to tap that potential. During an audit, a review is conducted as to how environmental aspects have been evaluated by the respective organization and whether objectives have been set for significant environmental aspects. Objectives and respective measures are reviewed by the auditor during inspection tours or on the basis of monitoring records. This is carried out at certified sites in particular. In addition, internal audits cover preparedness for emergencies including heavy weather events, floods, earthquakes, or hurricanes, depending on relevance or location. The frequency of global internal audits depends on audit observations from previous audits, environmental incidents, certification status, or the evaluation of the management review and can vary between one and four years. Worldwide internal audits are conducted by the global EHS department. Due to the ongoing COVID-19 pandemic in 2022, most audits have been conducted remotely.

Fresenius Kabi has a reporting process for environmental incidents such as violations of environmental regulations, pollution caused by uncontrolled spills, or complaints from third parties. Environmental incidents are recorded internally and categorized into five levels – depending on the impact of an environmental incident. Environmental incidents are reported to the global EHS function by local managers. Where necessary, Fresenius Kabi immediately reports environmental incidents to the relevant authorities. Environmental incidents are analyzed to determine the cause and to prevent future incidents.

### Fresenius Helios

The environment has a direct impact on health. As a hospital operator, Fresenius Helios therefore feels a responsibility to protect the climate and the environment. With its environmental management strategy, the business segment works continuously to reduce the environmental impact of hospital operations. It is the aim of Fresenius Helios to control and reduce its Scope 1 and Scope 2 emissions. The business segment also aims to raise employees' awareness of the environment, and with these measures, to improve the ecological sustainability performance of its hospitals in the long term.

In **Germany**, the Infrastructure business unit is responsible for the energy and environmental management strategy of Helios hospitals. It supports them in the central purchasing of products or services and in sharing best practice procedures, among others. The business unit reports directly to the Chief Operating Officer (COO) of the parent company Helios Health.

In **Spain**, environmental management is part of operational management and is carried out by the Quality Management department and by the local environmental management committees of the hospitals. The Group management policy, which applies to Helios Spain as a whole, contains the following obligations: to protect and preserve the environment, to promote environmental initiatives, to apply environmental protection and conservation measures, and to comply with the applicable requirements. In 2022, a corporate environmental committee with multidisciplinary participation has been started, that joins efforts and aligns

projects to improve the environmental management of hospitals. Since 2021, diverse working groups develop and promote environmental guidelines and support the hospitals in their implementation. The guidelines serve to raise environmental awareness and tackle climate change through optimized energy use.

Furthermore, the division is part of the Clúster de Cambio Climático alliance, organized by Forética, a leading corporate network for sustainability and corporate responsibility in Spain and Latin America. The alliance meets three times a year to discuss a specific topic with experts and authorities, to evaluate the best climate-related practices in the private sector, and to promote exchange and transparency between companies.

### Fresenius Vamed

Fresenius Vamed continuously monitors national and international regulations on environmental and climate protection. Internal principles, guidelines, and standard operating procedures are updated as necessary. The business segment also expects its suppliers to treat the environment and natural resources with care and responsibility; this is set out in the Code of Conduct for Business Partners. The responsibilities and processes for the environmental area of Fresenius Vamed were collected and recorded in an internal process documentation.

## OUR AMBITIONS

In February 2022, the Management Board of Fresenius Management SE adopted a climate target for the Fresenius Group in addition to the existing programs. The Fresenius Group aims to be climate neutral in 2040 and to reduce Scope 1 and Scope 2 emissions by 50% in absolute terms by 2030, compared to 2020. Furthermore, we will assess the impact of Scope 3 emissions in the future to include them in our targets as well.

We are currently developing key performance indicators (KPIs) at Group level to measure our environmental performance, which are also to be included in the future variable compensation of the Board of Management. For more information, please refer to the Corporate Governance Report on page 243 of the Annual Report 2022, section Compensation Report.

The environmental efforts undertaken in the reporting year are aimed at supporting the Group's target. Further, each business segment has its own approach to environmental management.

**Fresenius Medical Care** is also currently assessing Scope 3 emissions that arise from activities or assets that the business segment does not own or control along its value chain. With this information, the company intends to evaluate the possible inclusion of Scope 3 emissions in its climate target roadmap. In the Scope 3 assessment, Fresenius Medical Care places particular focus on five categories that it considers especially relevant to its business: purchased goods and services, upstream transportation and

distribution, waste generated in operations, use of sold products, and end-of-life treatment of sold products. Fresenius Medical Care aims to disclose information on its Scope 3 emissions in its own reporting for the financial year 2024 at the latest.

**Fresenius Kabi** constantly works to improve its environmental management and reduce negative impacts on the environment. Certified organizations set local targets to constantly improve their environmental and energy performance; this includes targets for waste, water, wastewater and energy consumption.

**Helios Germany** is working to reduce its environmental and CO<sub>2</sub> footprint. First and foremost, the consumption of energy resources is to be reduced.

**Helios Spain** has set itself ambitious overarching goals and defines the environmental targets for each hospital locally each year. Since 2020, clear targets have been in place to reduce electricity and gas consumption in all hospitals. Furthermore, Helios Spain set itself comprehensive goals to raise employees' environmental awareness, improve energy use, and document CO<sub>2</sub> emissions in all hospitals. To this end, the infrastructure of the hospitals is to be analyzed first, then their own generation of energy is increased and their equipment improved.

**Fresenius Vamed** continues to strive to evaluate its strategy on the basis of sustainability criteria and to identify performance indicators that will serve long-term strategic development. Moreover, Fresenius Vamed intensifies its focus on efficiency measures, investments in renewable energy production and heat generation to further reduce CO<sub>2</sub> emissions in line with the Group's target.

## PROGRESS AND MEASURES IN 2022

In the reporting year, the Fresenius Group initiated various measures and projects to achieve the Group climate target, which was approved in February 2022. Environmental managers of the business segments and representatives of the Group function Investor Relations & Sustainability form the **Climate Target Working Group**, that meets on a regular basis. The participants exchange information on the development of measures and the coordination of corresponding activities. As a first measure, Helios Germany, for example, has been purchasing green electricity with certificates of origin from renewable sources since 2022.

Since 2021, **Helios Germany** has been developing a system for collecting and evaluating Scope 3 emissions. At **Helios Spain**, the emissions from waste management and from business trips by air and rail have been calculated in the reporting year. In addition, the emissions of the journeys made by workers to their workplace have been estimated with a mobility survey.

Further information about climate protection can be found in the Climate Protection – Energy and Emissions section starting on page 213. Scope 1 and Scope 2 emissions for the reporting year can be found on page 217 in the Evaluation section.

In addition, our business segments achieved progress according to environmental management on which we report in the following.



## Fresenius Medical Care

In 2022, Fresenius Medical Care set up a governance function responsible for global environmental management in the Global Sustainability department. Responsibility for environmental management in the dialysis clinics lies with the respective management in the global Care Delivery segment, which was implemented on January 1, 2023 as part of the new operating model. The global Care Enablement segment, which also came into effect in 2023, is accountable for environmentally sustainable manufacturing, product development, supply chain, and sales operations for the product business. Updates on environmental protection activities are provided to top management as needed. In 2022, the global network of environmental experts continued to exchange regularly on best practices related to topics such as energy and waste management, decarbonization, and water. These experts, which include representatives from the company's new global structures, provide input on the implementation of the global environmental management strategy and goals.

Fresenius Medical Care additionally performed further assessments to determine how environmental factors such as water stress, climate change vulnerability, and waste management can represent risks to its business. The company updated the global environmental risk management process and catalog based on the results of these assessments to increase awareness but did not identify any significant new risks. In 2022, Fresenius Medical Care also continued to integrate the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) into its enterprise risk management approach. The business segment reviews climate-related risks and opportunities on an annual basis.

## Fresenius Kabi

In 2022, Fresenius Kabi progressed with the roll-out of the environmental management system at the designated manufacturing plants. The global EHS function supports the local organizations in preparing and implementing the management system and certification according to ISO 14001.

## Fresenius Helios

In July 2022, **Helios Germany** established the Helios Sustainability Board to manage its environmental activities. It meets once a month. Under the leadership of the Sustainability Office, it comprises the management of Helios Germany and the heads of the relevant central services such as Purchasing and Logistics, Infrastructure, Compliance and Hygiene. Non-permanent members who participate in the Sustainability Board depending on the topic focus are management of the central services Risk Management, Pharmacy, Medical Technology, Occupational Safety, Human Resources, IT and Data Protection. The Board steers all issues relating to environmental and energy management. This includes, for example, ensuring and monitoring the climate target and ISO 50001 certification. It is also responsible for evaluating employee suggestions in the context of sustainability, managing overarching sustainability projects in the company, and discussing new technologies, such as CO<sub>2</sub> reduction. In addition, sustainability teams were formed at the level of the clinics in 2022 under the leadership of the clinic managing directors to deal with the same setting of topics at the clinic level. These teams are also

responsible for implementing decisions made in the Sustainability Board at the clinic level. In this context, the integrated energy teams specifically take care of the implementation of the energy management system according to ISO 50001.

**Helios Spain** has been working on corporate environmental objectives for many years, which are documented annually in the corporate targets. However, in 2022 a Corporate Environmental Committee has been created to promote projects and align environmental policies. The current targets are:

- the implementation of renewable energy generation projects,
- decarbonization of industrial facilities and
- progress in the fight against climate change.

With joint initiatives and the pooling of forces, the segment supported its units in achieving these in the reporting year.

## Fresenius Vamed

Fresenius Vamed pursues the goal of creating a central governance structure. Therefore, the business segment continues to record and review responsibilities and processes and to define strategies on the core topics of energy and water in the reporting year.

## EVALUATION

In the reporting year, we further made progress to develop and prepare an integrated environmental management approach for the Fresenius Group, thus improving and aligning the assessment of relevant environmental aspects at all



functions. The various measures conducted in the reporting year are described on pages 204 f. Internal and external audits are used to identify potential for improvement at both local and global level and to take measures to continuously improve environmental performance.

In the reporting year, no environmental incidents were reported via the reporting channels whose impact would have been material to the financial position or reputation of the company. Furthermore, no incidents were recorded in which the respective environment or the general public were directly harmed. Further information on opportunities and risks can be found in the Opportunities and Risk Report starting on page 85.

### Fresenius Medical Care

At its production sites, the business segment is involved in local environmental projects that are reported on as part of the global Green & Lean initiative. This initiative enables best practices to be shared across the organization. The objective is to reduce emissions, promote the efficient use of natural resources, and increase recycling rates. By the end of 2022, more than 110 projects were reported as part of the initiative. They were aimed at, for example, using efficient equipment to reduce energy consumption and improving processes to save water. As a result of these projects, per year Fresenius Medical Care expects to save more than 18,000 MWh of energy (0.7% of the total energy consumption), prevent 4,400 tons of CO<sub>2</sub> equivalent emissions (0.6% of the total Scope 1 and 2 emissions), save more than 88,000 m<sup>3</sup> of water (0.2% of the total water consumption), and recycle or reuse more than 270 tons of waste.

Fresenius Medical Care also includes environmental considerations in its scientific activities. For example, in 2022, the business segment collaborated with other institutions to research the impact of climate change on dialysis patients. Further information on clinical trial management is provided on pages 136 ff. in this report.

### Fresenius Kabi

In 2022, no systematic non-compliances were detected during the global internal audits ISO 14001 and ISO 50001, and by TÜV Rheinland with regard to the certification of environmental management in accordance with ISO 14001. Nevertheless, some observations at local sites showed improvement potential, e. g., enhancing knowledge about the local energy management. To support this, regular trainings on a global and local level have been implemented or repeated in 2022.

In 2022, Fresenius Kabi documented environmental incidents in its internal reporting system. Where necessary, local authorities were informed of the incidents immediately after an incident became known. Necessary measures were implemented to reduce the environmental impact of the respective incidents. Fresenius Kabi has also taken the environmental incidents at the affected sites as an opportunity to implement preventive measures, such as training courses, in order to avoid future incidents. No incident led to a severe impact on the environment, biodiversity, or the communities nearby.

### Fresenius Helios

**Helios Germany** conducts internal and external energy audits at the hospital sites as part of its energy management program. As part of the monitoring process, the respective

personnel is sensitized to potential savings and increasing energy efficiency as well as related measures. The effects on energy efficiency are regularly monitored and evaluated within the energy management system. This process is part of the continuous improvement according to the requirements of ISO 50001. **Helios Spain** sets annual targets. To objectively assess target progress, the hospitals conduct quarterly self-evaluations. Every six month, the division evaluates the progress.

### Fresenius Vamed

As part of Fresenius' key performance indicator development, Fresenius Vamed has defined targets for 2023 and measured consumption data on a quarterly basis. In case of deviations from the target path, measures will be enforced in the future. In 2022, a first trial run was conducted. The data collection, validation, and release processes as well as the documentation requirements have been defined and are evaluated in audits. There were no environmental incidents at our health facilities in Europe in the reporting year.

## WATER MANAGEMENT

For decades, water consumption has been increasing worldwide and water shortages are occurring in more and more regions. We too need water, both at our production plants and in our healthcare facilities. We therefore handle this scarce and vital resource responsibly. We work with

management systems and control systems globally to ensure that water quality meets internal and external regulatory requirements so it can be used safely during production, in processes, and in our healthcare facilities. The health of our patients and employees must be protected. The aim of our water management is therefore not only to ensure the highest quality and sufficient availability of freshwater but also to avoid unnecessary polluting the sources from which we obtain water or into which we discharge our wastewater. Water withdrawal for the Fresenius Group has been surveyed annually since 2016 as a part of non-financial reporting.

## OUR APPROACH

Fresenius continuously reviews national and international regulations on water management. This ensures that internal principles, guidelines, and standard operating procedures are always up to date or often go beyond regulatory requirements, e. g., within the framework of global management handbooks. Depending on the operating activity, either environmental or hygiene experts ensure that internal guidelines and external regulations are adhered to.

At our clinics and hospitals, most of the water withdrawal is from municipal water supplies. We have implemented applicable risk management procedures that come into action if impurities are detected or if the quality of water is not

compliant with standards set. Further, dedicated reporting lines provide transparency within the business segments. The local government is informed of any detected critical deviations from local drinking water provisions.

## Fresenius Medical Care

Large volumes of water are required both in production sites and in dialysis clinics as the dialysis process requires a significant quantity to provide life sustaining care for dialysis patients. It is critical that the water Fresenius Medical Care uses for dialysis is of high quality, which is why the company generally uses municipal water that is treated further in its dialysis clinics.

## Progress and measures in 2022

In 2022, Fresenius Medical Care continued to build on the water stress-related assessments that the company has been performing since 2020 with the support of the World Resource Institute's Aqueduct tool. The most recent water stress analysis in 2021 confirmed that 12% of its dialysis clinics and 7% of the production sites are situated in locations identified by the tool as having an extremely high risk of water stress. The assessment covered 77% of the dialysis clinics and all its production sites. By 2023, Fresenius Medical Care aims to expand the coverage of this analysis to include additional dialysis clinics.

In the reporting year, the business segment focused on further developing the water stress scenario analysis, which it initiated in 2021. The aim of this analysis is to identify areas around the world where water stress levels will increase most by 2030 and 2040. Fresenius Medical Care determined that a considerable number of the existing sites are

in locations that are expected to have high or extreme water stress levels by these dates. Most of them are situated in North America which accounts for the largest share of its business. Sites in Europe, Middle East and Africa, Latin America, and Asia-Pacific are also likely to be affected by increasing water stress. Fresenius Medical Care is actively incorporating insights from this analysis into the Group-wide risk management systems to identify, monitor, and mitigate possible risks as early as possible.

## Fresenius Kabi

Water is primarily used in production at Fresenius Kabi, e. g., for cooling or in sanitary facilities, and is discharged as wastewater. Some manufacturing sites are reusing water, e. g., by using condensate water from installed air handling units or in steam condensate recovery systems. The business segment also uses water for its products, e. g., for infusion solutions such as sodium chloride. The water used for this purpose must meet stringent quality requirements to ensure product quality and patient safety. Fresenius Kabi's global environmental standard operating procedures and working instructions include instructions for the responsible handling of water, including the control of wastewater. Each of Fresenius Kabi's manufacturing sites is required to evaluate its environmental impact, e. g., from water usage and wastewater. Water management measures consider a reduction in water and wastewater volumes, and monitor the quality and authorized withdrawal of water and discharge of wastewater.

Water discharges are locally managed at the sites in accordance with applicable local regulations. Water discharge by quantity is regularly reported to global EHS in accordance with internal standards and guidelines. In addition, Fresenius Kabi has been member of the AMR Industry Alliance since 2020 and has been actively involved in the association's governing bodies since 2021. The business segment is in the process of implementing the Common Antibiotic Manufacturing Framework (CAMF) of the AMR Industry Alliance. According to the CAMF requirements, wastewater contaminated with antibiotic residues should not be discharged untreated. In 2021, the business segment started to establish corresponding processes and measures at the sites that produce antibiotics. These processes and measures complement the existing internal standards and procedures. For example, systems to control Predicted No-Effect Concentrations (PNEC) were introduced. PNEC values can be used to determine discharge concentration targets for antibiotics that are not expected to cause environmental effects.

Water availability at Fresenius Kabi's production sites is important to ensure business continuity. The business segment analyzes the water situation using the World Resources Institute's Aqueduct Water Risk Atlas, which contains information on current and future water risks at specific locations. Fresenius Kabi has identified manufacturing sites that are in areas with extremely high or high risk of water scar-

city. At these sites, efficient water management is especially important to ensure water availability for production and to prevent negative impact on the local water situation as far as possible.

Manufacturing plants are requested to include water stress and other applicable types of water risks such as floods, droughts or heavy rain into their risk assessments and set up measures in case a risk is identified. Manufacturing plants certified according to ISO 14001 are requested to improve their environmental performance, including water, on an annual basis. In addition, national requirements on the handling and use of water are to be followed on a local level. Fresenius Kabi's Global Competence Cluster (GCC) Energy and Water Management supports the business segment's manufacturing plants in managing water as a scarce resource. Management practices are being shared among sites and water saving projects are continuously being fostered. Thereby, Fresenius Kabi aims to increase efficiency of water usage.

### Progress and measures in 2022

In 2022, the management approach and the governance structure of Fresenius Kabi remained as reported in 2021. Progress focused on conducting water risk assessments which were requested from all manufacturing plants. Sites with high water risks have been asked to develop actions plans to mitigate them. Action plans will be reviewed during global internal EHS audits by Fresenius Kabi's global EHS function. In addition, the progress of implementation of the

CAMF continued with a focus on methods for treating wastewater as well as measuring or calculating concentrations of antibiotics in wastewater.

### Fresenius Helios

The focus of water management at the Helios clinics lies on ensuring an uninterrupted supply of water of consistently high quality and on preventing microbiological contamination. The use of water as a resource in healthcare facilities is subject to strict legal requirements both in Germany and in Spain. Rainwater, for instance, can only be used in areas that are not critical for patient safety. Compliance with the respective applicable regulatory requirements, e.g., the Drinking Water Ordinance in Germany, has top priority. In order not to endanger patients, employees, or other people at any time, water management is closely linked to hygiene management.

In the case of contaminated fresh water from the public network, Helios Germany has the option of connecting additional water treatment modules upstream of the hospital's own network in addition to its own treatment facilities. All Helios Germany and Helios Spain hospitals have contingency plans in place in the event of supply bottlenecks to ensure healthcare for patients.

The company's own guidelines and specifications determine the hospital-specific procedures. Further internal requirements regarding drinking water quality apply. These must be implemented in all German and Spanish facilities.

For these reasons, Fresenius Helios does not reuse water or use gray water – i. e., treated water from showers or wash-basins.

Helios Spain supports the careful use of water, as there is a water shortage in certain Spanish regions that exposes the country to the risk of increasing desertification.

For the discharge of wastewater, Fresenius Helios in Spain and Germany must comply with strict regional and local legal requirements, which are monitored within the respective wastewater treatment plants. Deviations are reported directly to the hospital concerned and forwarded to all responsible departments through established reporting chains. After evaluating an incident, Fresenius Helios aims to ensure that the requirements are met in future. This is enabled through measures like technical improvements or changes to processes and additional training.

### Progress and measures in 2022

In 2022, the management approach and governance structure in the water management area of Fresenius Helios remained as reported in the previous year.

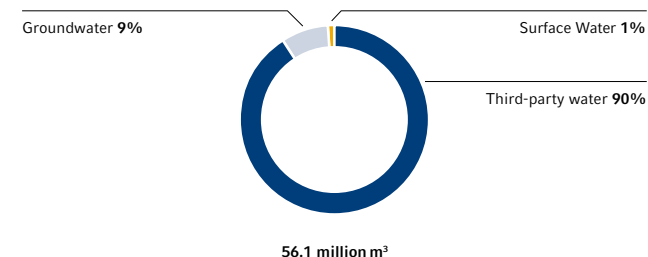
### Fresenius Vamed

For Fresenius Vamed, a sufficient supply of fresh water for patient well-being and hygiene is a key element in the planning, construction, and operation of healthcare facilities. The healthcare facilities built by the business segment use construction and sanitation technology that enables optimal water management – adapted to local regulations. At the same time, intelligent water management must under no circumstances undermine hygiene measures or jeopardize the well-being of patients. The largest freshwater users at Fresenius Vamed are rehabilitation clinics with therapy pools, e. g., in the orthopedics department, and facilities that sterilize used medical instruments.

Fresenius Vamed uses local management systems, process owners, and operating procedures to ensure that the respective local guidelines on water and wastewater are strictly adhered to. The internal principles, guidelines, and standard operating procedures are adapted to the applicable regulatory requirements.

Due to the material significance of fresh water use for compliance with hygiene measures and thus patient safety, no significant reductions in water withdrawal are made. A secondary use of water is refrained from due to the hygiene issues that need to be taken into account. In the long term, the business segment aims to achieve constant water withdrawal.

### WATER WITHDRAWAL BY SOURCE <sup>1</sup>



### Progress and measures in 2022

In 2022, the management approach and governance structure in the water management area of Fresenius Vamed remained as reported in the previous year. At the healthcare facilities in Austria, work began in the reporting year to examine the installation of water-saving systems. In the first step, a hygienic expert opinion confirmed their suitability. Subsequently, the reduction in consumption resulting from the installation will be calculated in order to be able to evaluate the effectiveness of the measure. The result of the test is expected at the beginning of 2023.

### EVALUATION <sup>1</sup>

In 2022, Fresenius withdrew a total of 56.1 million m³ of water (2021: 56.4 million m³). Over the last three years, a relative reduction in water withdrawal was achieved, both in relation to sales and to full-time equivalents. Around 90% came from the municipal water supply, while about 9% was sourced from groundwater and 1% from surface water. In the hospital and rehabilitation sector in particular,

<sup>1</sup> Newly acquired companies are included in the second year of consolidation, at the latest. If data of the business segments is not available in time, it is extrapolated on the basis of existing data. An adjustment will be made in the next report. Prior-year information was adjusted to conform to the current year's presentation. Due to rounding, individual numbers and percentages presented in this report may not precisely reflect the absolute figures.

water is sourced from the municipal water supply. This is due to the strict hygiene regulations and high demands on water quality in healthcare facilities. Furthermore, no incidents were recorded in which the respective environment or the general public were directly harmed.

In 2022, **Fresenius Medical Care's** reported water withdrawal decreased by 2% compared with 2021. This was mainly due to a decrease in the number of treatments the business segment provided.

In addition to the water stress analyses, in 2022, Fresenius Medical Care defined global water-related objectives to supplement those already at a regional level. For example, the company has set itself the global target of developing and implementing sustainable water plans for production sites and dialysis clinics in extremely high water stress areas by 2026. These plans are intended to lay out optimization and improvement measures for the sites in question.

In 2022, **Fresenius Kabi** asked selected antibiotic-producing sites to prepare a mass balance on antibiotic residues in wastewater. This, together with the measurements carried out as part of a pilot project, leads to enhanced transparency about possible antibiotic residues in wastewater and contributes to the continuous improvement of water management. Water withdrawal at the business segment was 10.4 million m<sup>3</sup> in 2022 (2021: 10.1 million m<sup>3</sup>) which

#### WATER WITHDRAWAL FRESENIUS GROUP<sup>1</sup>

m <sup>3</sup> in millions	2022	2021	2020	2019	2018
Fresenius Medical Care <sup>2</sup>	40.5	41.4	41.7	43.2	42.1
Fresenius Kabi	10.4	10.1	9.7	9.5	9.7
Fresenius Helios <sup>3</sup>	4.2	4.0	4.1	3.8	3.7
Fresenius Vamed	1.0	0.9	0.8	0.7	0.7
<b>Total</b>	<b>56.1</b>	<b>56.4</b>	<b>56.2</b>	<b>57.2</b>	<b>56.2</b>

#### FRESENIUS GROUP<sup>1</sup> RELATIVE WATER WITHDRAWAL

in m <sup>3</sup>	2022	2021	2020	2019	2018
Water withdrawal/€1 million sales	1,373	1,503	1,550	1,609	1,676
Water withdrawal/FTE	199.8	201.9	203.3	217.5	228.2

amongst other things increased due to higher production at some sites compared to the previous year. In 2022, several projects to reduce water withdrawal were implemented at manufacturing plants of Fresenius Kabi. Water-saving projects in 2022 included, e.g., installation of ultrafiltration and reverse osmosis system in wastewater treatment plant to reduce wastewater generation and water consumption saving about 24.000 m<sup>3</sup> water annually, another site has implemented a system to reduce the discharge of water for injection (WFI) resulting in a saving of about 5.000 m<sup>3</sup>.

Water withdrawal at **Fresenius Helios** was 4.2 million m<sup>3</sup> in 2022 (2021: 4.0 million m<sup>3</sup>). Water withdrawal depends

on the number of patients treated in hospitals. The previous years were further impacted by an increased demand for sterilization and hygiene.

In the business segment **Fresenius Vamed**, water withdrawal increased compared to the previous year. Total water withdrawal was 1.0 million m<sup>3</sup> in 2022 (2021: 0.9 million m<sup>3</sup>). The increase in consumption was due to a less severe pandemic situation in the reporting year. Specifically, more technical services were again performed in the area of sterile supply, and there was also greater occupancy of healthcare facilities.

<sup>1</sup> Newly acquired companies are included in the second year of consolidation, at the latest. If data of the business segments is not available in time, it is extrapolated on the basis of existing data. An adjustment will be made in the next report. Prior-year information was adjusted to conform to the current year's presentation. Due to rounding, individual numbers and percentages presented in this report may not precisely reflect the absolute figures.

<sup>2</sup> Fresenius Medical Care water figures include the water withdrawal of its production sites and in-center treatments at its dialysis clinics. Some data is subject in part to extrapolations.

<sup>3</sup> Data of Fresenius Helios's fertility services division include in 2022 only the Spanish entities.

## WASTE AND RECYCLING MANAGEMENT

Natural resources are becoming increasingly scarce all over the world. We can only operate sustainably if we use the raw materials available to us efficiently. This also includes the responsible handling of waste – because it contains valuable resources that can be returned to production. Through systematic waste management, we aim to reduce our material consumption and minimize the amount of waste produced. In the health sector, strict hygiene requirements apply to the materials used and to the safe disposal of hazardous waste. With clear internal guidelines and comprehensive controls, we ensure that these are complied with.

### OUR APPROACH

For Fresenius as a healthcare Group, professional, safe waste disposal goes hand in hand with the requirements of hygiene and sterility in production processes and treatments in hospitals. Our approach extends from the selection of suitable disposal containers to cleaning and sterilization procedures and the occupational safety of our employees in the disposal of hazardous, e. g., infectious, waste.

The handling of waste in the health sector is strictly regulated. Fundamentally, waste must not pose a danger to our patients, our employees, or the environment. Our production processes and treatments in healthcare facilities must be hygienic and sterile at all times. All business segments

must always dispose of their waste professionally and safely. As the business models of our business segments are different, Fresenius conducts waste management on a decentralized basis. The business segments are responsible for assessing individual risks and, where necessary, establishing internal guidelines for dealing with waste. The business segments provide training to their employees and carry out checks to ensure that the standards contained therein are adhered to.

### Fresenius Medical Care

Waste is managed on a local and regional level, allowing Fresenius Medical Care to adhere to all applicable laws and regulations.

### Progress and measures in 2022

In 2022, Fresenius Medical Care continued to analyze the waste streams of the production sites and dialysis clinics in all regions. As part of this process, the business segment implemented waste reporting processes at production sites. Furthermore, it is working to consolidate the data on waste generation gathered in dialysis clinics by identifying data sources and improving reporting methodologies. The business segment plans to disclose waste data in its non-financial reporting for 2023.

### Fresenius Kabi

Waste at Fresenius Kabi is mainly generated as a byproduct of production processes or packaging material of the product containers in hospitals, private households, or nursing homes. This includes both non-hazardous and hazardous waste, i. e. solvents, cytostatics, or antibiotics.

The business segment's global environmental standard operating procedures include global requirements for waste management. The instructions constitute a global framework for the business segment's waste management and set minimum requirements for Fresenius Kabi's own facilities. As part of waste management, the business segment has established a sequence for the measures to be taken: waste prevention, preparation for reuse, recycling, other recovery, in particular energy recovery and backfilling, and disposal of the resulting waste. The measures taken must always be in compliance with applicable laws and regulations.

Each of Fresenius Kabi's manufacturing sites is required to separate its waste according to local regulations and to store the waste under consideration of measures to protect the environment, e. g., to avoid contamination. The local Fresenius Kabi organizations are responsible for the disposal of waste in accordance with the applicable local regulations. In general, local EHS managers or dedicated waste managers are responsible for waste management at the

respective organizations. Where necessary, local training courses on waste management are conducted. Regular audits of the commissioned waste disposal companies are conducted by the local organizations to ensure compliance with the applicable regulations.

As part of the ISO 14001 requirements, certified organizations evaluate processes that significantly contribute to the generation of waste as well as identifying potential for improvement. The business segment also considers the conservation of resources and options for recycling or direct reuse of the generated waste. Based on the evaluation, measures are implemented to reduce waste or increase the recycling rate.

If the design of a product is under the control of an ISO 14001-certified organization, as part of the life cycle perspective, the design phase of the product must take environmental aspects into account, e. g. sustainable components or required packaging. The influence of the organization on pharmaceutical products can be limited due to the importance of patient safety and product quality requirements. ISO 14001-certified organizations set local targets for their waste management.

Fresenius Kabi records the waste volumes generated at its production sites, logistics centers, compounding centers, and the further ISO 14001-certified organizations and categorizes them by waste type and disposal method. Plastic waste represents the largest portion of classified

non-hazardous waste. Hazardous waste is, to a large extent, processed and reused for a different or similar purpose. To a large extent, the internally generated waste is recycled. Non-recyclable hazardous waste is mainly incinerated and a large part of it is led into energy recovery.

### Progress and measures in 2022

In 2022, the management approach and the governance structure of Fresenius Kabi remained as reported in 2021. Progress and measures in 2022 focused on waste management at individual sites. In addition, representatives from relevant sites were trained and shared exemplary practices on waste reduction and improving recycling management including control measures.

### Fresenius Helios

Fresenius Helios sees waste disposal management as a process. This begins with waste avoidance and continues through to consistent recycling or environmentally friendly disposal. In hospital operations, the business segment must always meet strict hygiene requirements: medical instruments and aids are cleaned and packed separately so that they can be reused as sterile items. In addition, various disposable medical products are used. This results in waste, the professional and safe disposal of which must be guaranteed.

The Fresenius Helios facilities are subject to strict regulations. In Spain, the Law 22/2011 on Waste and Contaminated Soils applies, for example, which sets out requirements for different types of waste applies. Specially trained staff in the hospitals are responsible for ensuring that the respective requirements are met. In particular, if hospitals in Germany generate more than two tons of hazardous waste per calendar year, they must appoint a company or external waste officer with relevant expertise and report this to the responsible authority. When disposing of waste, Fresenius Helios in Spain and in Germany must take into account not only the requirements of environmental protection, occupational safety, and infection control, but also specific hospital hygiene requirements. Appropriate disposal containers and cleaning and sterilization procedures must be used.

### Progress and measures in 2022

In 2021, **Helios Germany** began to implement or prepare for the implementation of the new regulatory requirements of the German Packaging Act 2021. For instance, an initial concept for reusable packaging in the restaurant and catering segment was drawn up. Starting in 2023, Helios Germany will implement this concept in its clinics. In addition, Helios established a central data collection system for waste volumes at its German hospitals in the reporting year.

**Helios Spain** is also currently working to reduce single-use plastic in line with European and Spanish legislation. Since 2021, large packs, e. g., with dispensers or dosing aids, have increasingly been used to prevent packaging waste.

The division has also been working with a supplier to improve the labeling of recyclable primary packaging. In the reporting year, all hospitals were additionally provided with a catalog of single-use items made from more sustainable materials so that they can reduce their consumption of disposable plastic.

### Fresenius Vamed

The waste generated in all of Fresenius Vamed's business processes is disposed of in accordance with regional, national, and industry-specific regulations. The local management of each healthcare facility is responsible for ensuring compliance with these guidelines. Reusable waste is processed in the required recycling processes. Other waste is disposed of by composting or incineration or is sent to landfill. For clinical and hazardous waste, the individual facilities of Fresenius Vamed cooperate with local disposal companies, who ensure that the waste is disposed of in compliance with the law.

The most important legal basis for waste management in Austria is the Waste Management Act (AWG 2002), which is supplemented in the federal states by state laws to include local aspects, such as the fees to be paid. There are also a large number of legal provisions under European law. All of these regulations create the legal framework to ensure an efficient waste management industry in Austria.

The healthcare facilities built by Fresenius Vamed use construction and sanitation technology that enables optimal

resource management adapted to local regulations. The provision of technical management services is a major business segment of Fresenius Vamed. One focus of activities is to ensure the longevity of technical systems through maintenance and repair.

### Progress and measures in 2022

In 2022, the decentralized management approach and governance structure in the waste and recycling management area of Fresenius Vamed remained unchanged compared to the previous year.

### EVALUATION

No Group results are available for waste management in fiscal year 2022. Although no effects can yet be reported at Group level, we report on the measures initiated in 2022 and related progress in the business segments. For 2023, we assess to include at least business segment waste KPIs in the Group Non-financial Report. Furthermore, no incidents were recorded in which the respective environment or the general public were directly harmed.

Fresenius Kabi's total waste volume increased in the reporting year. Fresenius Kabi is continuously working to increase the recycling rate<sup>1</sup> and made progress with hazardous waste. In addition, data quality of internally reported information on waste was improved.

In our healthcare facilities and our clinics, the waste volume caused by disposables and protective gear has increased due to COVID-19. This also applies to the amount of (potentially) infectious waste requiring special disposal.

### CLIMATE PROTECTION – ENERGY AND EMISSIONS

Climate change and its effects are also impacting Fresenius: in healthcare facilities we have to prepare for rising temperatures and the increase in severe weather events in order to continue to protect the health of patients.

Another current challenge: Energy is becoming more and more expensive, especially if it is obtained from dwindling fossil resources. Energy efficiency is therefore an increasingly important factor for Fresenius. Our production processes and the operation of healthcare facilities require a high level of energy input. Energy-efficiency measures can lead to short- and long-term cost savings. In addition, through the increased usage of renewable energies, they also make an important contribution to climate protection.

<sup>1</sup> Calculation of the recycling rate has been updated according to the GRI standard 306-4 (2020) for waste by category and disposal method applied as of 2021 for both, 2020 and 2021 data; waste disposed for energy recovery is no longer categorized as recycled waste.



## OUR APPROACH

In energy management and climate protection, our aim is to go beyond the legal framework to identify ways of minimizing the impact on the environment and to implement these in our management approaches. In 2022, the business segments focused primarily on the topics of energy saving, purchasing green electricity, and thus the reduction of CO<sub>2</sub> emissions.

Uninterrupted energy supply is a top priority for Fresenius in order to ensure patient safety and reliable production or care. Within this context, we implement energy-saving measures wherever possible. Details for each business segment can be found in the following sections.

The energy management system is geared to the requirements of our business segments and is certified according to ISO 50001. We are constantly expanding the number of certified sites.

Fresenius further invests in new buildings and modernizations that meet the latest energy standards and legal requirements.

### Fresenius Medical Care

The business segment is committed to developing measures to reduce energy consumption and GHG emissions across its business. Energy efficiency and climate protection are integral aspects of the global environmental strategy.

Further information on the management approach can be found in the Environmental management section on pages 200 ff.

## Progress and measures in 2022

In 2022, Fresenius Medical Care defined global climate targets. The business segment plans to be climate neutral by 2040. By 2030, it aims to reduce Scope 1 (direct) and Scope 2 (indirect) emissions by 50% compared with the reported emissions scope of the base year 2020.

In the reporting year, a project team was set up to drive the implementation of the climate roadmap. To achieve the targets, the business segment currently focuses on renewable energy sourcing, which includes the purchase of renewable energy certificates, and energy efficiency measures. Moving forward, Fresenius Medical Care also intends to evaluate other measures for reducing emissions such as process optimization, renewable energy generation, and technology assessments.

In 2022, Fresenius Medical Care enhanced the reporting processes for indirect greenhouse gas emissions to additionally include market-based emissions, which are calculated using residual mix factors. The location-based emissions that the business segment disclosed in past reporting take into account the average emission factors for the electrical grids that power its operations. The market-based approach reflects energy generated as part of contractual arrangements such as the purchase of renewable energy. Adding market-based emissions to the reporting will enable the business segment to demonstrate its emission reduction activities more transparently going forward.

## Fresenius Kabi

The focus of the energy management system at Fresenius Kabi is on improving energy performance and preventing excessive use of energy. Key opportunities are reducing energy and emissions in proportion to the volume of production activities. Fresenius Kabi derives its energy mainly from external providers. This includes the purchase of renewable energy such as hydropower, solar, or wind power. The business segment also generates electricity in its own facilities and uses, e.g., combined heat and power systems or solar panels at its own sites. The business segment has put into operation further solar panels in 2022 and wants to increase the share of renewable energy in its overall energy consumption.

Local measurable objectives and energy targets are derived from the business segment's global energy policy. As stated in the chapter Environmental management on page 201, Fresenius Kabi has matrix certification for its global energy management system, which is audited annually and certified by TÜV Rheinland.

Responsibility for energy management is anchored in the management board areas and local organizations; global management responsibility lies with the central EHS function, which reports to the responsible member of Fresenius Kabi's Management Board.

## Progress and measures in 2022

In 2022, the management approach and governance structure of Fresenius Kabi remained as reported in 2021. Progress focused on increasing energy efficiency and reducing CO<sub>2</sub> emissions in proportion to the volume of its production activities.

Furthermore, Fresenius Kabi has taken further steps to use energy from solar power. Thus, the business segment, for example, has put into operation solar panels at its sites in Guangzhou in China, Haina in the Dominican Republic and San German in Puerto Rico in 2022. The recently installed solar panels have a capacity of about 4,883,000 kWh per year. The energy will be used in the production of Fresenius Kabi's MedTech products. The business segment is working on extending the number of solar panels at its own sites in the future.

### Fresenius Helios

The rising temperatures resulting from climate change are also affecting Fresenius Helios' business operations, especially in Spain. In recent years, refrigeration technology, which serves to cool technical equipment and hospital rooms, has become more important for hospital operations than heat generation. In addition, more frequent severe weather events such as heavy rainfall or flooding may pose a threat to the smooth healthcare services of hospitals.

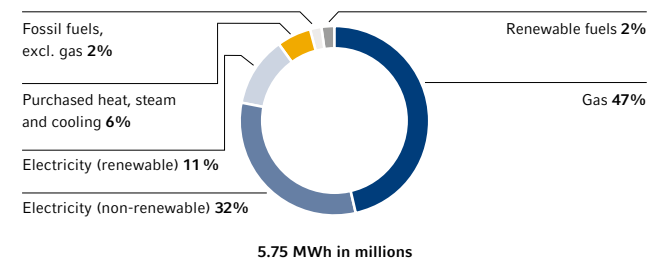
In Germany, the Infrastructure business unit has established a central energy procurement and management system that records the energy consumption of each site. Helios Germany uses this system to compare consumption figures and to initiate improvement measures. Helios Germany's own energy supplier, HKG Energiedienstleistungen GmbH, is responsible for energy procurement.

Various parameters can be monitored via a central portal – from the price of electricity on the energy market to the hospitals' respective energy consumption. In order to monitor energy flows more precisely, a measurement concept is being implemented at relevant sites. This is an essential component to meet the requirements of the ISO 50001 standard. With its central energy procurement and management system, Fresenius Helios can compare the consumption values of the clinics, initiate targeted improvement measures, and share best practices from individual clinics within the company.

In order to ensure an uninterrupted energy supply at all times, every hospital of Helios Germany and Helios Spain has a mains backup system: in the event of a power outage, this system guarantees a secure supply of electricity for the principal energy consumers in the clinics within a few seconds. To safeguard this protection, these emergency power systems are inspected and tested regularly – monthly in Germany and at least once a year in Spain.

Helios Spain analyzes its energy management risks annually, and in some hospitals the division uses renewable energy sources. Electricity and natural gas are purchased centrally at Helios Spain. The energy manager, who monitors the consumption of all hospitals and provides corresponding data for evaluation and comparative analyses. In addition, each hospital reviews and implements specific energy-saving measures. Seven Helios Spain hospitals use thermal

GROUP ENERGY CONSUMPTION BY SOURCE <sup>1</sup>



solar energy and photovoltaic systems to generate energy. To generate thermal energy, the division also uses miniature combined heat and power plants at two hospitals and a biomass boiler at another hospital.

### Progress and measures in 2022

Helios Germany introduced guidelines throughout the country for the establishment of charging infrastructure by service providers for charging electric vehicles and bicycles. Also, an environmental campaign called Patient Earth was also launched for employees to encourage energy-conscious behavior at work as well as at home.

Further, the Helios Sustainability Board agreed on various measures to save energy consumption. For example, a 100-point checklist for the clinics is intended to

<sup>1</sup> Newly acquired companies are included in the second year of consolidation, at the latest. If data of the business segments is not available in time, it is extrapolated on the basis of existing data. An adjustment will be made in the next report. Prior-year information was adjusted to conform to the current year's presentation. Due to rounding, individual numbers and percentages presented in this report may not precisely reflect the absolute figures.

raise energy-saving potential. The implementation of the checklist is coordinated by regular updates between a task force of the Infrastructure business unit and the clinic energy teams. In addition, control systems for indoor air and refrigeration systems are being installed in the clinics.

Helios Spain updated obsolete facilities by installing new boilers and solar power generations plants in 2022. In addition, efforts have been made to replace lamps that are permanently on for more than 10 hours a day, to replace them with LED lights.

### Fresenius Vamed

The respective management teams are responsible for energy and emission management at Fresenius Vamed's health-care facilities. The effectiveness of energy management measures in the certified divisions of the business segment is assessed by regular independent audits as part of ISO 50001 certification. In Germany, this certification was implemented together with the Infrastructure business unit of the Fresenius Helios hospitals.

To increase energy efficiency in buildings, the performance of relevant energy consumers is measured, compared with more energy-efficient systems, and finally a decision is made about retrofitting. In this way, efficient as well as economically sensible solutions are used – such as LED lamps. Energy efficiency is also taken into account when new products are purchased.

### Progress and measures in 2022

In 2022, the management approach and governance structure of Fresenius Vamed remained as reported in the previous year. Progress focused on the ongoing internal preparation of the process documentation. Moreover, the business segment concentrated on reducing CO<sub>2</sub> emissions. In this regard, an important step was taken by switching the Germany facilities to green electricity.

### EVALUATION

In 2022, Fresenius consumed a total of 5.75 million MWh of energy, a decrease of 1% compared to the previous year. In the reporting year, we focused our activities on energy efficiency measures and the increase of our renewable energy usage across the Fresenius Group. Our main energy sources remain gas and electricity. Newly acquired companies are included in the second year of consolidation, at the latest. If data of the business segments is not available in time, it is extrapolated on the basis of existing data.

#### FRESENIUS GROUP ENERGY CONSUMPTION

MWh in millions	2022	2021	2020	2019	2018
Fresenius Medical Care <sup>1</sup>	2.59	2.61	2.49	2.43	2.38
Fresenius Kabi	1.80	1.77	1.65	1.64	1.65
Fresenius Helios <sup>2</sup>	1.17	1.24	1.16	1.09	1.14
Fresenius Vamed	0.19	0.19	0.18	0.16	0.17
<b>Total</b>	<b>5.75</b>	<b>5.81</b>	<b>5.48</b>	<b>5.32</b>	<b>5.34</b>

#### FRESENIUS GROUP RELATIVE ENERGY CONSUMPTION

in MWh	2022	2021	2020	2019	2018
Energy consumption/€1 million sales	141	155	151	150	159
Energy consumption/FTE	20.5	20.8	19.8	20.3	21.7

<sup>1</sup> Data of Fresenius Medical Care include the energy consumption of production sites and the electricity consumption of in-center treatments in dialysis clinics. Some data is subject in part to extrapolations.

<sup>2</sup> Data of Fresenius Helios's fertility services division include in 2022 only the Spanish entities.

An adjustment will be made in the next report. Prior-year information was adjusted to conform to the current year's presentation. Due to rounding, individual numbers and percentages presented in this report may not precisely reflect the absolute figures.

Compared with 2021, the Scope 1 and Scope 2 emissions of **Fresenius Medical Care** decreased by 11% in 2022. The reported Scope 1 emissions decreased by 2%. This decrease can be explained by an overall reduction in energy usage resulting from reduced production activities, the shutdown of a production line in the U.S., and a maintenance project that required gas turbines to be temporarily shut off at the St. Wendel production site. The reported Scope 2 emissions decreased by around 15%. One of the primary activities Fresenius Medical Care engages in to decrease its overall emissions footprint is the procurement of renewable electricity. In 2022, the business segment purchased 250,000 MWh of renewable emission free electricity via Green-e certified Renewable Energy Certificates (RECs). The purchased renewable electricity accounts for 19% of its total electricity consumption. This represents 21% of its global Scope 2 market-based emissions.

Each year, the headquarters of **Fresenius Kabi** are audited by TÜV Rheinland with regard to the ISO 50001 energy management certification. In 2022, no observations were detected, confirming that the energy management system is in line with the requirements of ISO 50001. Further, Fresenius Kabi successfully achieved the self-imposed target for the continuing roll-out of the ISO 50001 energy man-

## FRESENIUS GROUP GHG EMISSIONS SCOPE 1 AND 2

t CO <sub>2</sub> equivalents in thou.	2022 <sup>3</sup> (market-based)	2022 <sup>4</sup> (location-based)	2021 <sup>5</sup>	2020 <sup>5</sup>	2019 <sup>5</sup>	2018 <sup>5</sup>
Fresenius Medical Care <sup>1</sup>	659	731	766	770	775	776
Scope 1	258	258	263	242	227	219
Scope 2	401	473	503	527	547	557
Fresenius Kabi	425	441	443	417	409	424
Scope 1	169	169	170	160	169	169
Scope 2	256	272	273	256	239	255
Fresenius Helios <sup>2</sup>	206	250	277	287	284	296
Scope 1	113	113	122	112	107	114
Scope 2	93	137	155	175	178	182
Fresenius Vamed	30	39	39	39	36	38
Scope 1	22	22	23	21	18	19
Scope 2	8	16	16	17	18	19
<b>Total</b>	<b>1,321</b>	<b>1,461</b>	<b>1,524</b>	<b>1,512</b>	<b>1,504</b>	<b>1,534</b>
Scope 1	563	563	578	536	522	521
Scope 2	758	899	946	976	982	1,013

## FRESENIUS GROUP RELATIVE<sup>6</sup> GHG EMISSIONS SCOPE 1 AND 2

t CO <sub>2</sub> equivalents in thou.	2022	2021	2020	2019	2018
t CO <sub>2</sub> equivalents/€1 million sales	36	41	42	42	46
t CO <sub>2</sub> equivalents/FTE	5.2	5.5	5.5	5.8	6.2

agement system in accordance with the internal implementation plan, thus expanding the coverage of the management system to additional manufacturing plants in 2022. In addition,

the focus in the past fiscal year was on increasing energy efficiency and a best practice program was rolled out at all production sites for evaluation of applicability

<sup>1</sup> Data of Fresenius Medical Care encompass the Scope 1 and 2 emissions of production sites and the Scope 2 emissions from electricity consumption resulting from in-center treatments in dialysis clinics. Some data is subject in part to extrapolations.

<sup>2</sup> Data of Fresenius Helios's fertility services division include in 2022 only the Spanish entities.

<sup>3</sup> The Scope 2 emissions are calculated in accordance with the Greenhouse Gas Protocol, following the market-based emission calculation approach for all business segments. The market-based approach reflects energy generated as part of contractual arrangements such as the purchase of renewable electricity. The market-based emissions were calculated using residual mix factors and International Energy Agency (IEA) emission factors.

<sup>4</sup> The Scope 2 emissions are calculated in accordance with the Greenhouse Gas Protocol, following the location-based emission calculation approach for all business segments. These emissions are based on the average emission factors in the individual countries.

<sup>5</sup> In previous years, Scope 2 emissions were calculated using the location-based approach and the proportion of green electricity purchased was taken into account. In future reporting years, Scope 2 emissions will only be differentiated according to the market-based and location-based approach.

<sup>6</sup> The calculation for 2022 is based on market-based emissions. The calculation for 2021-2018 is based on the emissions calculation approach of the previous years.

on-site. Energy performance was also affected in 2022 by higher production at some sites and regulatory validation processes, e. g., the testing of new production lines for quality requirements.

During the past fiscal year, **Helios Germany** focused on increasing energy efficiency and expanding the share of renewable energy usage. Thus, the business segment has been purchasing green electricity with certificates of origin since the beginning of 2022. The reduction in energy consumption was supported by the measures initiated to achieve the energy reduction target, as explained on pages 205 and 215f.

In addition, **Helios Spain's** energy consumption slightly decreased, despite an increasing number of patients compared to the previous year.

At **Fresenius Vamed**, operations in 2022 concentrated on developing the management approach to climate protection in connection with the ESG (Environment, Social, Governance) process. Besides, relevant collection and control processes were implemented. In 2022, energy consumption was comparable to the previous year. Fresenius Vamed initiated measures to reduce consumption in the reporting year, however, their effectiveness will only become measurable in the coming years.

In 2022, we enhanced our Group-wide reporting processes by including **market-based Scope 2 emissions**. The market-based approach reflects energy generated as part of

contractual arrangements such as the purchase of renewable electricity. Including market-based Scope 2 emissions in our reporting processes enables us to disclose our emissions reduction activities more transparently going forward. To achieve our Group-wide climate targets, we have established a group of experts who are working on the implementation of appropriate reduction measures across all business segments. In addition, we continuously analyze measures for reducing our resource consumption. When purchasing energy, we consider efficiency requirements and changes in demand. We are exploring the use of renewable energies and already generate our own electricity at numerous sites. For example, we purchased around 645,000 MWh of renewable electricity mainly by using Renewable Energy Certificates (RECs) in 2022. With these efforts we increased the share of renewable electricity consumption from about 4% in 2021 to about 26% in 2022.

In 2022, Fresenius generated a total of 1,321 thousand t CO<sub>2</sub>e (2021: 1,524 thousand t CO<sub>2</sub>e<sup>1</sup>). Our Scope 1 emissions accounts for 563 thousand t CO<sub>2</sub>e and could be decreased by 3% compared to the previous year (2021: 578 thousand t CO<sub>2</sub>e). This decrease was due to an overall lower energy consumption this fiscal year, achieved partly as a result of our energy efficiency measures. Our Scope 2 emissions (market-based) of 758 thousand t CO<sub>2</sub>e already reflect the emission reduction from the increased share of renewable electricity.

<sup>1</sup> In previous years, Scope 2 emissions were calculated using the location-based approach and the proportion of green electricity purchased was taken into account. In future reporting years, Scope 2 emissions will only be differentiated according to the market-based and location-based approach.

## FURTHER KEY FIGURES

### EU TAXONOMY

Proportion of **revenue** from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2022

ECONOMIC ACTIVITIES	Codes	Absolute revenue (€ in millions)	Proportion of revenue (%)	Substantial contribution criteria					DNSH criteria („Do no significant harm“)					Minimum safeguards	Taxonomy-aligned proportion of revenue year 2022 (%)	Taxonomy-aligned proportion of revenue year 2021 (%)	Category (enabling activity) E	Category (transitional activity) T
				Climate change mitigation (%)	Climate change adaptation (%)	Water and marine resources (%)	Circular economy (%)	Pollution (%)	Biodiversity and ecosystems (%)	Climate change mitigation (Y/N)	Climate change adaptation (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)			
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																		
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																		
Revenue of environmentally sustainable activities (Taxonomy-aligned) (A.1.)		0.0	0.0	0.0												0.0		
<b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																		
Construction of new buildings	7.1	402.8	1.0															
Renovation of existing buildings	7.2	21.6	0.0															
Revenue of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)		424.4	1.0															
<b>Total (A.1. + A.2.)</b>		424.4	1.0													0.0		
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																		
Revenue of Taxonomy-non-eligible activities (B)		40,415.9	99.0															
<b>Total (A + B)</b>		40,840.3	100.0															

Proportion of **CapEx** from products  
or services associated with  
Taxonomy-aligned economic activities –  
disclosure covering year 2022

ECONOMIC ACTIVITIES	Codes	Absolute CapEx (€ in millions)	Proportion of CapEx (%)	Substantial contribution criteria					DNSH criteria („Do no significant harm“)					Minimum safeguards	Taxonomy-aligned proportion of CapEx year 2022 (%)	Taxonomy-aligned proportion of CapEx year 2021 (%)	Category (enabling activity) E	Category (transitional activity) T
				Climate change mitigation (%)	Climate change adaptation (%)	Water and marine resources (%)	Circular economy (%)	Pollution (%)	Biodiversity and ecosystems (%)	Climate change mitigation (Y/N)	Climate change adaptation (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)			
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																		
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																		
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1.)		0.0	0.0	0.0												0.0		
<b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																		
Construction of new buildings	7.1	201.8	5.7															
Renovation of existing buildings	7.2	265.4	7.6															
Acquisition and ownership of buildings	7.7	823.0	23.4															
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)		1,290.2	36.7															
<b>Total (A.1. + A.2.)</b>		1,290.2	36.7													0.0		
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																		
CapEx of Taxonomy-non-eligible activities (B)		2,224.8	63.3															
<b>Total (A + B)</b>		3,515.0	100.0															

Proportion of **OpEx** from products  
or services associated with  
Taxonomy-aligned economic activities –  
disclosure covering year 2022

ECONOMIC ACTIVITIES	Codes	Absolute OpEx (€ in millions)	Proportion of OpEx (%)	Substantial contribution criteria						DNSH criteria („Do no significant harm“)						Minimum safeguards (Y/N)	Taxonomy-aligned proportion of OpEx year 2022 (%)	Taxonomy-aligned proportion of OpEx year 2021 (%)	Category (enabling activity) E	Category (transitional activity) T
				Climate change mitigation (%)	Climate change adaptation (%)	Water and marine resources (%)	Circular economy (%)	Pollution (%)	Biodiversity and ecosystems (%)	Climate change mitigation (Y/N)	Climate change adaptation (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)					
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																				
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																				
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1.)		0.0	0.0	0.0													0.0			
<b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy- aligned activities)</b>																				
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)		0.0	0.0																	
<b>Total (A.1. + A.2.)</b>		0.0	0.0														0.0			
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>																				
OpEx of Taxonomy- non-eligible activities (B)		1,753.6	100.0																	
<b>Total (A+B)</b>		1,753.6	100.0																	



## REPORT PROFILE

We want to inform our stakeholders transparently about our sustainability activities through this report. The report meets the regulatory requirements for a separate Group Non-financial Report. It was prepared in accordance with Section 315c in connection with Sections 289c to 289e of the German Commercial Code (HGB). The EU taxonomy disclosures included were prepared in accordance with REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (EU Taxonomy Regulation). Together with the additional unaudited information we offer on our website, it forms our Sustainability Report 2022. For the preparation of the Group Non-Financial Report, we considered the Sustainability Code (Deutscher Nachhaltigkeitskodex) and the standards of the Global Reporting Initiative (GRI) as possible frameworks. Due to our global business activities, we decided to use the globally recognized GRI standards as a framework. In accordance with Section 289d HGB, Fresenius SE & Co. KGaA uses the GRI Standards for the structured description of management approaches based on Disclosure 3-3 in GRI 3: Material Topics 2021. Furthermore, this report contains a review of the materiality analysis we conducted in 2020 in accordance with the then applicable standard GRI 102-46 (determination of report content and topic delimitation) from GRI 102: General Disclosures 2016 and the legal requirements. This

materiality analysis did not include an impact assessment in accordance with Disclosure 3-1 in GRI 3: Material Topics 2021. Accordingly, the management approaches of our material topics (Disclosure 3-3 in GRI 3: Material Topics 2021) do not include a description of how we manage actual and potential positive and negative impacts. We will take this into account in the next materiality analysis and derive appropriate measures for managing our impacts.

Further, we also report ESG information in accordance with the SASB Index and the Task Force on Climate-related Financial Disclosures (TCFD). These additional indices, outside of the Non-financial Report, include information provided in the audited Group Non-financial report, however, they were not part of the audit process.

### REPORT FRAMEWORK

This separate Group Non-financial Report covers the financial year (calendar year) 2022 and relates to the Group including its four business segments, i. e., all fully consolidated companies that are subject to the legal or actual control of Fresenius SE & Co. KGaA, Bad Homburg, Germany.

The Notes to the consolidated financial statements in the Annual Report contain further information, see pages 297 ff. Deviations from this reporting framework are marked in the appropriate place. References to data or information outside of the Group Management Report or the Notes are considered further information and are not part of the separate Group Non-financial Report. The report is published annually as a separate Group Non-financial Report and is part of the Annual Report. The last separate Group Non-financial Report was published in March 2022.

## DETERMINATION OF THE CONTENTS OF THE REPORT

We base our choice of report content on the GRI standards, the principles of materiality and the requirements of our stakeholders, especially the capital market. In addition, the United Nations' Sustainable Development Goals (SDGs) serve as a framework for identifying and aligning our sustainability activities. In 2020, we conducted a comprehensive materiality analysis, see pages 110f. of the [Group Non-financial Report 2020](#) for more information. Experts from the four business segments as well as relevant Group functions have reviewed and validated the results. In 2022, a review confirmed the identified materials topics as still valid. Further information can be found in the section Our materiality analysis starting on page 106. The content of this separate Group Non-financial Report was defined in accordance with Sections 289c (2) and (3) HGB for the principle of dual materiality. The Management Board has reviewed and approved this report. The contents of the have also been examined by the Supervisory Board of Fresenius SE & Co. KGaA in accordance with Section 171 (1) of the German Stock Corporation Act (AktG). The Supervisory Board made use of the option pursuant to Section 111 (2) of the German Stock Corporation Act (AktG) to commission an external audit by PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft.

## EXTERNAL AUDIT

Auditors PricewaterhouseCoopers GmbH Wirtschaftsprüfungsgesellschaft submitted the information in the separate Group Non-financial Report to an audit according to ISAE 3000 (Revised) to obtain limited assurance against the relevant legal requirements and issued an independent audit certificate.

## INDEPENDENT PRACTITIONER'S REPORT ON A LIMITED ASSURANCE ENGAGEMENT ON NON-FINANCIAL REPORTING<sup>1</sup>

To Fresenius SE & Co. KGaA, Bad Homburg

We have performed a limited assurance engagement on the Separate Non-financial Group Report of Fresenius SE & Co. KGaA, Bad Homburg, (hereinafter the "Company") for the period from 1 January to 31 December 2022 (hereinafter the "Separate Non-financial Group Report").

Not subject to our assurance engagement are the external sources of documentation or expert opinions mentioned in the Separate Non-financial Group Report.

### RESPONSIBILITY OF THE EXECUTIVE DIRECTORS

The executive directors of the Company are responsible for the preparation of the Separate Non-financial Group Report in accordance with §§ (Articles) 315c in conjunction with 289c to 289e HGB ("Handelsgesetzbuch": "German Commercial Code") and Article 8 of REGULATION (EU) 2020/852 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 18 June 2020 on establishing a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088 (hereinafter the "EU Taxonomy Regulation") and the Delegated Acts adopted thereunder, as well as for making

their own interpretation of the wording and terms contained in the EU Taxonomy Regulation and the Delegated Acts adopted thereunder, as set out in section "1 Strategy and management – EU-Taxonomy" of the Separate Non-financial Group Report.

This responsibility includes the selection and application of appropriate non-financial reporting methods and making assumptions and estimates about individual non-financial disclosures of the Group that are reasonable in the circumstances. Furthermore, the executive directors are responsible for such internal controls as the executive directors consider necessary to enable the preparation of a Separate Non-financial Group Report that is free from material misstatement whether due to fraud or error.

The EU Taxonomy Regulation and the Delegated Acts issued thereunder contain wording and terms that are still subject to considerable interpretation uncertainties and for which clarifications have not yet been published in every case. Therefore, the executive directors have disclosed their interpretation of the EU Taxonomy Regulation and the Delegated Acts adopted thereunder in section "1 Strategy and management – EU-Taxonomy" of the Separate Non-financial Group Report. They are responsible for the defensibility of this interpretation. Due to the immanent risk that indeterminate legal terms may be interpreted differently, the legal conformity of the interpretation is subject to uncertainties.

### INDEPENDENCE AND QUALITY CONTROL OF THE AUDIT FIRM

We have complied with the German professional provisions regarding independence as well as other ethical requirements.

Our audit firm applies the national legal requirements and professional standards – in particular the Professional Code for German Public Auditors and German Chartered Auditors ("Berufssatzung für Wirtschaftsprüfer und vereidigte Buchprüfer": "BS WP/vBP") as well as the Standard on Quality Control 1 published by the Institut der Wirtschaftsprüfer (Institute of Public Auditors in Germany; IDW): Requirements to quality control for audit firms (IDW Qualitätssicherungsstandard 1: Anforderungen an die Qualitätssicherung in der Wirtschaftsprüferpraxis – IDW QS 1) – and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### RESPONSIBILITY OF THE ASSURANCE PRACTITIONER

Our responsibility is to express a conclusion with limited assurance on the Separate Non-financial Group Report based on our assurance engagement.

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the IAASB. This Standard requires that

<sup>1</sup> PricewaterhouseCoopers GmbH has performed a limited assurance engagement on the German version of the separate non-financial group report and issued an independent practitioner's report in German language, which is authoritative. The following text is a translation of the independent practitioner's report.

we plan and perform the assurance engagement to obtain limited assurance about whether any matters have come to our attention that cause us to believe that the Company's Separate Non-financial Group Report, other than the external sources of documentation or expert opinions mentioned in the Separate Non-financial Group Report, are not prepared, in all material respects, in accordance with §§ 315c in conjunction with 289c to 289e HGB and the EU Taxonomy Regulation and the Delegated Acts issued thereunder as well as the interpretation by the executive directors disclosed in section "1 Strategy and management – EU-Taxonomy" of the Separate Non-financial Group Report.

In a limited assurance engagement the procedures performed are less extensive than in a reasonable assurance engagement, and accordingly a substantially lower level of assurance is obtained. The selection of the assurance procedures is subject to the professional judgement of the assurance practitioner.

In the course of our assurance engagement, we have, amongst other things, performed the following assurance procedures and other activities:

- Gain an understanding of the structure of the Group's sustainability organisation and stakeholder engagement
- Inquiries of the executive directors and relevant employees involved in the preparation of the Separate Non-financial Group Report about the preparation process, about the internal control system relating to this process and about disclosures in the Separate Non-financial Group Report
- Identification of likely risks of material misstatement in the Separate Non-financial Group Report

- Evaluation of the implementation of central management requirements, processes, and specifications regarding data collection through targeted sample testing at selected sites
- Analytical procedures on selected disclosures in the Separate Non-financial Group Report
- Evaluation if the preparation of the ESG targets, which are part of the Management Board compensation as ESG performance targets, is in line with the methodology described in the Compensation Report
- Reconciliation of selected disclosures with the corresponding data in the consolidated financial statements and group management report
- Evaluation of the presentation of the Separate Non-financial Group Report
- Evaluation of the process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Separate Non-financial Group Report
- Inquiries on the relevance of climate-risks and water stress

In determining the disclosures in accordance with Article 8 of the EU Taxonomy Regulation, the executive directors are required to interpret undefined legal terms. Due to the immanent risk that undefined legal terms may be interpreted differently, the legal conformity of their interpretation and, accordingly, our assurance engagement thereon are subject to uncertainties.

## ASSURANCE OPINION

Based on the assurance procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Separate Non-financial Group Report of the Company for the period from 1 January to 31 December

2022 is not prepared, in all material respects, in accordance with §§ 315c in conjunction with 289c to 289e HGB and the EU Taxonomy Regulation and the Delegated Acts issued thereunder as well as the interpretation by the executive directors disclosed in section "1 Strategy and management – EU-Taxonomy" of the Separate Non-financial Group Report. We do not express an assurance opinion on the external sources of documentation or expert opinions mentioned in the Separate Non-financial Group Report.

## RESTRICTION OF USE

We draw attention to the fact that the assurance engagement was conducted for the Company's purposes and that the report is intended solely to inform the Company about the result of the assurance engagement. Consequently, it may not be suitable for any other purpose than the aforementioned. Accordingly, the report is not intended to be used by third parties for making (financial) decisions based on it. Our responsibility is to the Company. We do not accept any responsibility to third parties. Our assurance opinion is not modified in this respect.

Frankfurt am Main, 21 February 2023

PricewaterhouseCoopers GmbH  
Wirtschaftsprüfungsgesellschaft

[Original German version signed by:]

Nicolette Behncke	ppa. Felix Wandel
Wirtschaftsprüfer	Wirtschaftsprüfer
German public auditor	German public auditor