

ENVIRONMENTAL INFORMATION

DISCLOSURES PURSUANT TO ARTICLE 8 OF REGULATION (EU) 2020/852 (EU TAXONOMY REGULATION)

The EU Taxonomy Regulation establishes a framework for the standardized classification of companies' sustainable economic activities. The aim in Europe is to achieve climate neutrality by 2050. To this end, companies are to report every year on their respective contributions in accordance with the regulation. Economic activities that are to be reported upon relate to:

- ▶ revenue,
- ▶ capital expenditure (CapEx), and
- ▶ operating expenditure (OpEx).

Beyond the scope of the EU Taxonomy, this report by Fresenius SE & Co. KGaA provides transparency about material sustainability issues.

Reporting pursuant to the requirements of the EU Taxonomy is conducted in accordance with the mandatory disclosures required by the EU Taxonomy Regulation (EU) 2020/852 of June 18, 2020, and the supplementary delegated acts. Fresenius is making use of the transitional provision in accordance with Article 4 of the new Delegated Regulation (EU) 2026/73 of July 4, 2025, and will report for the 2025 reporting year still in accordance with the previous Delegated Regulations (EU) 2021/2178, (EU) 2021/2139, and (EU) 2023/2486.

In the 2025 reporting year, the sale of the international project business of Health Tech Engineering of Fresenius Vamed and the sale of the Austrian project activities as well as the thermal spa operations of VAMED Vitality World have a bearing on EU Taxonomy reporting. In accordance

with the FAQ (Commission Notice C/2023/305) published in the Official Journal of the European Union on October 20, 2023, the revenue that is attributable to the shares of Fresenius Vamed that have been sold is not included in the revenue KPIs, as revenue from discontinued operations must be presented separately from continuing operations (IFRS 5.33) as required by IAS 1.82(a). From the FAQ and its reference to IFRS 5.33, it can be inferred that OpEx that is attributable to the shares of Fresenius Vamed that have been sold also does not form part of the OpEx KPIs, as OpEx from discontinued operations must also be presented separately. The CapEx that is attributable to the shares of Fresenius Vamed that have been sold are not part of the CapEx KPIs in 2025. CapEx is presented in accordance with the financial figures. For further information, please refer to the Notes.

Fresenius has again compared the descriptions of **economic activities** with its products and services, capital expenditure, and expenses. Fresenius refers to Annex I (Climate change mitigation) and Annex II (Climate change adaptation) of the Climate Delegated Act as well as Annex I (Sustainable use and protection of water and marine resources), Annex II (Transition to a circular economy), Annex III (Pollution prevention and control), and Annex IV (Protection and restoration of biodiversity and ecosystems) of the Environmental Delegated Act.

For this purpose, further information was discussed, collected, and consolidated in a multi-stage process. Such information related to revenue as well as the CapEx realized and OpEx incurred during the reporting year at the level of the Operating Companies and their divisions. Determining the EU Taxonomy KPIs to be reported upon is

based on the financial reporting system in order to ensure a complete and unambiguous reconciliation to the corresponding items in the annual financial statements and to avoid double counting.

This process has shown that Fresenius' main economic activities relate to the environmental objectives of climate change mitigation and pollution prevention. Analysis has confirmed that none of the activities are considered an eligible activity under climate change adaptation, as only specific CapEx for what are known as adapted activities is relevant. Fresenius did not realize any CapEx in the reporting period that meets this definition. CapEx to combat climate change is described in topical standard E1 Climate change, E1-3 Actions of this report. For the aforementioned reasons, the activities are also not treated as eligible as part of climate change adaptation, as no such specific CapEx was implemented. The revenue primarily relates to health preservation and improving the quality of life of critically and chronically ill people.

As in the 2024 fiscal year, parts of Fresenius Kabi's core business are covered by the EU Taxonomy through the **environmental objectives** deriving from the Environmental Delegated Act, although the Taxonomy-eligible revenue activities allocable to the shares of Fresenius Vamed that have been sold are no longer included in the revenue KPI.

However, as a global healthcare Group with pharmaceutical products and services for dialysis, hospital, and outpatient care, some of Fresenius' core business activities are still not covered by the environmental objectives, as noted above.

Relevant economic activities

Economic activity	Environmental objective	Delegated Act
1.1 Manufacture of active pharmaceutical ingredients	Pollution prevention and control	Environment
1.2 Manufacture of medicinal products	Pollution prevention and control	Environment
1.2 Manufacture of electrical and electronic equipment	Transition to a circular economy	Environment
3.1 New construction	Transition to a circular economy	Environment
3.2 Renovation of existing buildings	Transition to a circular economy	Environment
7.1 New construction	Climate change mitigation	Climate
7.2 Renovation of existing buildings	Climate change mitigation	Climate
7.7 Acquisition and ownership of buildings	Climate change mitigation	Climate

EU Taxonomy-eligible **investments** cover assets and processes that are directly related to EU Taxonomy-eligible revenue activities as well as the purchase of products from EU Taxonomy-eligible activities such as existing and new building infrastructure. For OpEx, EU Taxonomy-eligible shares solely relate to assets and processes associated with EU Taxonomy-eligible revenue activities at Fresenius Kabi (especially research and development (R&D) expenses).

In addition, Fresenius has reassessed its EU Taxonomy-eligible economic activities for the environmental objective of climate change mitigation and for the environmental objectives of pollution prevention and transition to a circular economy for their compliance with the alignment criteria. These derive from, or are composed of, technical screening criteria for a significant contribution to one of the environmental objectives and the avoidance of significant negative impacts on the achievement of the other environmental objectives, as well as from the minimum social standards. For this purpose, current construction projects as well as

products and services of the Operating Companies were analyzed with the relevant in-house technical experts to determine the applicability and level of compliance with the EU Taxonomy requirements.

Substantial contribution criteria for building activities under the environmental objective of climate change mitigation focus on energy efficiency. Some of these criteria exceed current legal requirements considerably and are also not adjusted to reflect the healthcare sector and the operational requirements for hospitals and healthcare facilities. This leads to the following challenges for the Group:

- Compliance with EU Taxonomy criteria stands in partial contradiction to adherence with the hygiene and quality standards applicable to Fresenius. However, these have higher legal priority for the operational licensing of healthcare facilities. At present, even the most energy-efficient hospitals and healthcare facilities do not meet the criteria of substantial contribution and Do No Significant Harm (DNSH), e.g. primary energy demand lower than that of nearly zero-energy buildings or thresholds for water flow rates of water

appliances. The analyses from the reporting years 2022 to 2025 showed that the substantial contribution and DNSH criteria cannot yet be implemented or substantiated at the current time in the economic activities applicable to Fresenius, namely the renovation and purchase of buildings.

- The criteria for significant contribution to the manufacture of electrical and electronic equipment as part of the environmental objective of a circular economy focus on long-term value retention and waste reduction in relation to products. By contrast, within the criteria, the environmental objective of pollution prevention focuses on preventing the release of hazardous substances. Due to sector-specific circumstances, for example, the alignment criteria for both environmental objectives cannot yet be met.

In the future, Fresenius will continue to review and implement the EU Taxonomy alignment criteria in own construction projects and products, where feasible. However, all requirements for retaining operational licensing and for the manufacture of medical and pharmaceutical products are binding on an overriding basis, in accordance with the applicable legislation.

Compliance with the minimum safeguards is assessed for all activities applying a Group-wide approach. The criteria for minimum safeguards are applied on the basis of the Final Report on Minimum Safeguards of the Platform on Sustainable Finance of October 2022. Human and labor rights, bribery and corruption, fair competition, and taxation are key topics in this context. Information about these topics can be found in the Sustainability Report in the topical standards S1 Own workforce, S2 Workers in the value chain, G1 Business conduct and in note 1. III. j, Income taxes of the Notes.

The detailed tables in accordance with the EU Taxonomy Regulation can be found at the end of this chapter.

EU TAXONOMY KPIS 2025¹

in %	Taxonomy-aligned	Taxonomy-eligible but not aligned	Taxonomy non-eligible
Revenue	-	23.7	76.3
CCM 7.1/CE 3.1 New construction		-	
CCM 7.2/CE 3.2 Renovation of existing buildings		-	
PPC 1.1 Manufacture of active pharmaceutical ingredients (API) or active substances		0.6	
PPC 1.2 Manufacture of medicinal products		22.4	
CE 1.2 Manufacture of electrical and electronic equipment		0.7	
CapEx	-	49.2	50.8
CCM 7.2/CE 3.2 Renovation of existing buildings		9.8	
CCM 7.7 Acquisition and ownership of buildings		20.4	
PPC 1.1 Manufacture of active pharmaceutical ingredients (API) or active substances		1.2	
PPC 1.2 Manufacture of medicinal products		13.8	
CE 1.2 Manufacture of electrical and electronic equipment		4.0	
OpEx	-	48.3	51.7
PPC 1.1 Manufacture of active pharmaceutical ingredients (API) or active substances		3.0	
PPC 1.2 Manufacture of medicinal products		40.4	
CE 1.2 Manufacture of electrical and electronic equipment		4.9	

REVENUE

Total revenue in fiscal year 2025 forms the denominator of the revenue indicators for Taxonomy eligibility and Taxonomy alignment, and can be taken from the consolidated income statement prepared in accordance with IAS 1. The EU Taxonomy-eligible revenue in 2025 (23.7%) relates to external revenue generated by Fresenius Kabi with the manufacture of medicinal products, manufacture of active pharmaceutical ingredients, and medical electronic equipment.

TAXONOMY ELIGIBILITY REVENUE

	2025, € in millions	in % of total revenue
Total revenue	22,873	100.0
EU Taxonomy-eligible activities	5,432	23.7
Manufacture of active pharmaceutical ingredients (API) or active substances	135	0.6
Manufacture of medicinal products	5,142	22.4
Manufacture of electrical and electronic equipment	155	0.7

For the reporting year 2025, no further EU Taxonomy-eligible economic activities are relevant for Fresenius. The EU Taxonomy-eligible economic activities of Annexes II and III of the Environmental Delegated Act do not currently meet the substantial contribution criteria and are consequently not EU Taxonomy-aligned.

CAPEX

The amounts used to calculate the CapEx KPI (denominator) are based on the capital expenditure reported in the consolidated financial statements deriving from additions in the fiscal year to property, plant, and equipment (IAS 16) and intangible assets (IAS 38) excluding goodwill. The EU Taxonomy KPI also takes right-of-use assets (IFRS 16) into consideration. That also includes additions from business combinations. This information can be found in notes 20, Property, plant and equipment, 21, Goodwill and other intangible assets, and 34, Leases, of the Notes.

¹ CE: Transition to a circular economy, CCM: Climate change mitigation, PPC: Pollution prevention and control

For the identification of the **EU Taxonomy-eligible share** (numerator), the business segments' CapEx-related projects were examined in greater detail on the basis of this definition. This was performed by allocating the value-based components to the relevant economic activities. In accordance with the CapEx definitions of the EU Taxonomy Regulation, Fresenius determined production-related CapEx directly allocable to an EU Taxonomy-eligible revenue activity as well as CapEx associated with the purchase of products and services deriving from an EU Taxonomy-eligible economic activity. Production-related EU Taxonomy-eligible CapEx relates in particular to the manufacture of medicinal products (1.2 Pollution prevention and control) and active pharmaceutical ingredients (1.1 Pollution prevention and control) as well as electrical and electronic equipment (1.2 Transition to a circular economy). CapEx associated with the purchase of products and services from an EU Taxonomy-eligible economic activity mainly relates to the renovation of buildings (7.2 Climate change mitigation/3.2 Transition to a circular economy), the construction of new buildings, and, in the case of leasing projects, the purchase of buildings (7.7 Climate change mitigation).

The EU Taxonomy-eligible CapEx share in 2025 (49.2%) mainly relates to investments realized by all Operating Companies in the new construction and renovation of buildings, such as clinics and production facilities, and investments in connection with the sales activity relating to the manufacture of medicinal products. The respective share in 2024 amounted to 52.3%. The decline in the reporting year is mainly due to lower investments in the acquisition and ownership of buildings.

Of the total EU Taxonomy-eligible CapEx share, €0 million derive from business combinations. For the reporting year 2025, no further EU Taxonomy-eligible economic activities are relevant for Fresenius. The EU Taxonomy-eligible economic activities of Annex I to the Climate Delegated Act do not currently meet the alignment criteria and are consequently not EU Taxonomy-aligned. The economic activities of the Environmental Delegated Act are also not yet Taxonomy-aligned.

OPEX

The amounts used to calculate the OpEx KPI (denominator) are based on the direct costs for R & D as reported in the consolidated financial statements (note 7, Research and development expenses, of the Notes) and the costs for short-term leases (note 34, Leases, of the Notes). In addition, for all Operating Companies, the costs of maintenance and repair including repair materials were retrieved from the local management reporting systems.

For the calculation of **EU Taxonomy-eligible shares** (numerators), the aforementioned line items were matched with the descriptions of the economic activities. After analyzing the OpEx definitions of the EU Taxonomy Regulation, Fresenius determined that the portion of operating expenditure that relates to assets and processes that are associated with EU Taxonomy-eligible revenue, as well as the portion of operating expenditure that relates to the purchase of products and services that derive from an EU Taxonomy-eligible economic activity, are applicable. As part of the analysis, Fresenius determined that material EU Taxonomy-eligible

TAXONOMY ELIGIBILITY CAPEX

	2025, € in millions	in % of total CapEx
Total CapEx	1,131	100.0
EU Taxonomy-eligible CapEx	557	49.2
Manufacture of active pharmaceutical ingredients (API) or active substances	14	1.2
Manufacture of medicinal products	156	13.8
Manufacture of electrical and electronic equipment	46	4.0
Renovation of existing buildings	110	9.8
Acquisition and ownership of buildings	231	20.4
Thereof buildings and assest in construction	158	13.9
Thereof right-of-use assets (IFRS 16)	73	6.5

OpEx components, especially non-capitalized R & D costs as well as costs of short-term leases and costs of maintenance and repair, are directly attributable to EU Taxonomy-eligible revenue. By contrast, the main expenditures for the maintenance of own building infrastructure are capitalized, and are consequently reflected in the EU Taxonomy-eligible CapEx share.

The aforementioned EU Taxonomy-eligible economic activities of the Environmental Delegated Act do not yet meet the Taxonomy alignment criteria.

FOSSIL GAS RELATED ACTIVITIES

Fresenius Kabi and Fresenius Helios operate gas turbines as well as combined heat and power plants in order to generate electricity, heat, and steam from fossil fuels for their own use. Fresenius' activities in the area of the operation of combined heat, cooling, and power generation facilities using fossil gaseous fuels are not material. Fresenius does not conduct any further nuclear and fossil gas related activities.

TAXONOMY ELIGIBILITY OPEX

	2025, € in millions	in % of total OpEx
Total OpEx	1,244	100.0
EU Taxonomy-eligible OpEx	601	48.3
Manufacture of active pharmaceutical ingredients (API) or active substances	37	3.0
Manufacture of medicinal products	503	40.4
Manufacture of electrical and electronic equipment	61	4.9

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Proportion of **turnover** from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2025

ECONOMIC ACTIVITIES	Codes	Absolute turnover € in millions	Proportion of turnover in %	Substantial contribution criteria						DNSH criteria ('Do no significant harm ')						Minimum safeguards	Taxonomy-aligned (A.1.) or eligible (A.2.) proportion of turnover year 2024 in %	Category enabling activity E	Category transitional activity T
				Climate change mitigation (CCM) Y; N; N/EL	Climate change adaptation (CCA) Y; N; N/EL	Water (WTR) Y; N; N/EL	Pollution (PPC) Y; N; N/EL	Circular economy (CE) Y; N; N/EL	Biodiversity (BIO) J; N; N/EL	Climate change mitigation (CCM) Y; N	Climate change adaptation (CCA) Y; N	Water (WTR) Y; N	Pollution (PPC) Y; N	Circular economy (CE) Y; N	Biodiversity (BIO) Y; N				
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned)		-	-	-	-	-	-	-	-							-			
Of which enabling		-	-	-	-	-	-	-	-							-	E		
Of which transitional		-	-	-	-	-	-	-	-							-		T	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
New construction	CCM 7.1/ CE 3.1	-	-	EL	N/EL	N/EL	N/EL	EL	N/EL							0.8			
Renovation of existing buildings	CCM 7.2/ CE 3.2	-	-	EL	N/EL	N/EL	N/EL	EL	N/EL							0.0			
Manufacture of active pharmaceutical ingredients (API) or active substances	PPC 1.1	135	0.6	N/EL	N/EL	N/EL	EL	N/EL	N/EL							0.6			
Manufacture of medicinal products	PPC 1.2	5,142	22.4	N/EL	N/EL	N/EL	EL	N/EL	N/EL							23.1			
Manufacture of electrical and electronic equipment	CE 1.2	155	0.7	N/EL	N/EL	N/EL	N/EL	EL	N/EL							0.7			
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)		5,432	23.7													25.2			
A. Turnover of Taxonomy-eligible activities		5,432	23.7													25.2			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		17,441	76.3													74.8			
TOTAL (A + B)		22,873	100.0													100.0			

CE: Transition to a circular economy, CCM: Climate change mitigation, PPC: Pollution prevention and control
Y: Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective; N: No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective;
N/EL: Taxonomy-non-eligible activity for the relevant environmental objective; EL: Taxonomy-eligible activity for the relevant objective; E: Enabling activity; T: Transitional activity

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Proportion of **CapEx** from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2025

ECONOMIC ACTIVITIES	Codes	Absolute CapEx € in millions	Proportion of CapEx in %	Substantial contribution criteria						DNSH criteria ('Do no significant harm ')						Minimum safeguards	Taxonomy-aligned (A.1.) or eligible (A.2.) proportion of CapEx year 2024 in %	Category enabling activity E	Category transitional activity T
				Climate change mitigation (CCM) Y; N; N/EL	Climate change adaptation (CCA) Y; N; N/EL	Water (WTR) Y; N; N/EL	Pollution (PPC) Y; N; N/EL	Circular economy (CE) Y; N; N/EL	Biodiversity (BIO) J; N; N/EL	Climate change mitigation (CCM) Y; N	Climate change adaptation (CCA) Y; N	Water (WTR) Y; N	Pollution (PPC) Y; N	Circular economy (CE) Y; N	Biodiversity (BIO) Y; N				
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned)		-	-	-	-	-	-	-	-							-			
Of which enabling		-	-	-	-	-	-	-	-							-	E		
Of which transitional		-	-	-	-	-	-	-	-							-		T	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Renovation of existing buildings	CCM 7.2/ CE 3.2	110	9.8	EL	N / EL	N / EL	N / EL	EL	N / EL							9.1			
Acquisition and ownership of buildings	CCM 7.7	231	20.4	EL	N / EL	N / EL	N / EL	N / EL	N / EL							25.0			
Manufacture of active pharmaceutical ingredients (API) or active substances	PPC 1.1	14	1.2	N/EL	N/EL	N/EL	EL	N/EL	N/EL							0.7			
Manufacture of medicinal products	PPC 1.2	156	13.8	N/EL	N/EL	N/EL	EL	N/EL	N/EL							11.8			
Manufacture of electrical and electronic equipment	CE 1.2	46	4.0	N/EL	N/EL	N/EL	N/EL	EL	N/EL							5.7			
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)		557	49.2													52.3			
A. CapEx of Taxonomy-eligible activities		557	49.2													52.3			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		574	50.8													47.7			
TOTAL (A + B)		1,131	100.0													100.0			

CE: Transition to a circular economy, CCM: Climate change mitigation, PPC: Pollution prevention and control
Y: Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective; N: No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective;
N/EL: Taxonomy-non-eligible activity for the relevant environmental objective; EL: Taxonomy-eligible activity for the relevant objective; E: Enabling activity; T: Transitional activity

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Proportion of **OpEx** from products or services associated with Taxonomy-aligned economic activities – disclosure covering year 2025

ECONOMIC ACTIVITIES	Codes	Absolute OpEx € in millions	Proportion of OpEx in %	Substantial contribution criteria						DNSH criteria (‘Do no significant harm’)						Minimum safeguards	Taxonomy-aligned (A.1.) or eligible (A.2.) proportion of OpEx year 2024 in %	Category enabling activity E	Category transitional activity T
				Climate change mitigation (CCM) Y; N; N/EL	Climate change adaptation (CCA) Y; N; N/EL	Water (WTR) Y; N; N/EL	Pollution (PPC) Y; N; N/EL	Circular economy (CE) Y; N; N/EL	Biodiversity (BIO) Y; N; N/EL	Climate change mitigation (CCM) Y; N	Climate change adaptation (CCA) Y; N	Water (WTR) Y; N	Pollution (PPC) Y; N	Circular economy (CE) Y; N	Biodiversity (BIO) Y; N				
A. A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned)		-	-				-	-											
Of which enabling		-	-				-	-										E	
Of which transitional		-	-															T	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Manufacture of active pharmaceutical ingredients (API) or active substances	PPC 1.1	37	3.0	N/EL	N/EL	N/EL	EL	N/EL	N/EL							3.0			
Manufacture of medicinal products	PPC 1.2	503	40.4	N/EL	N/EL	N/EL	EL	N/EL	N/EL							41.8			
Manufacture of electrical and electronic equipment	CE 1.2	61	4.9	N/EL	N/EL	N/EL	N/EL	EL	N/EL							5.4			
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)		601	48.3													50.2			
A. OpEx of Taxonomy-eligible activities		601	48.3													50.2			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		643	51.7													49.8			
TOTAL (A + B)		1,244	100.0													100.0			

CE: Transition to a circular economy, CCM: Climate change mitigation, PPC: Pollution prevention and control

Y: Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective; N: No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective;

N/EL: Taxonomy-non-eligible activity for the relevant environmental objective; EL: Taxonomy-eligible activity for the relevant objective; E: Enabling activity; T: Transitional activity

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PROPORTION OF TURNOVER / TOTAL TURNOVER

in %	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	-	-
CCA	-	-
WTR	-	-
CE	-	0.7
PPC	-	23.0
BIO	-	-

PROPORTION OF CAPEX / TOTAL CAPEX

in %	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	-	30.2
CCA	-	-
WTR	-	-
CE	-	4.0
PPC	-	15.0
BIO	-	-

PROPORTION OF OPEX / TOTAL OPEX

in %	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	-	-
CCA	-	-
WTR	-	-
CE	-	4.9
PPC	-	43.4
BIO	-	-

ANNEX XII

Standard templates for the disclosure referred to in Article 8(6) and (7)

The information referred to in Article 8(6) and (7) shall be presented as follows, for each applicable key performance indicator (KPI).

TEMPLATE 1 NUCLEAR AND FOSSIL GAS RELATED ACTIVITIES

Row	Nuclear energy related activities	
1	The undertaking carries out, funds, or has exposures to research, development, demonstration, and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The undertaking carries out, funds, or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3	The undertaking carries out, funds, or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No
	Fossil gas related activities	
4	The undertaking carries out, funds, or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5	The undertaking carries out, funds, or has exposures to construction, refurbishment, and operation of combined heat/cooling and power generation facilities using fossil gaseous fuels.	No
6	The undertaking carries out, funds, or has exposures to construction, refurbishment, and operation of heat generation facilities that produce heat/cooling using fossil gaseous fuels.	No