

Fundamental information about the Group | Economic report | Information relating to Fresenius SE & Co. KGaA | Overall assessment of the business situation

Outlook | Opportunities and risk report ► **Sustainability Statement**

OVERVIEW OF MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES [SBM-3]

Number	Type of IROs	Sustainability aspect	IROs	Reference
1	Risk	Climate change adaptation	Operational physical climate risk	E1 – Climate Change, page 200
2	Risk	Climate change adaptation	Physical climate risks in the supply chain	E1 – Climate Change, page 200
3	Risk	Climate change adaptation	Investment needs due to physical climate risks	E1 – Climate Change, page 200
4	Risk	Climate change adaptation	Higher procurement costs due to physical climate risks	E1 – Climate Change, page 200
5	Risk	Climate change adaptation	Climate-related transition pressure in the supply chain	E1 – Climate Change, page 200
6	Actual negative impact	Energy/Climate change mitigation	Dependence on fossil energy in own operations	E1 – Climate Change, page 200
7	Risk	Energy	Margin decline due to rising energy costs	E1 – Climate Change, page 200
8	Risk	Energy	Margin decrease due to internal cost pressure	E1 – Climate Change, page 200
9	Actual negative impact	Pollution of air	Environmental and health impacts of fossil fuel emissions	E2 – Pollution, page 214
10	Actual negative impact	Pollution of water	Pollution from pharmaceutical wastewater	E2 – Pollution, page 214
11	Potential negative impact	Water	Environmental stress from freshwater dependency	E3 – Water and marine resources, page 218
12	Actual negative impact	Resources inflows, including resource use; Resource outflows related to products and services and Waste	Resource consumption in the value chain and own operations	E5 – Circular Economy, page 223
13	Actual negative impact	Waste	Increased waste and reduced circularity due to regulatory constraints	E5 – Circular Economy, page 223
14	Potential negative impact	Working conditions	Impact of inadequate wages on employees and their performance	S1 – Own workforce, page 228
15	Actual positive impact	Working conditions	Balanced interests through employee representation	S1 – Own workforce, page 228
16	Potential negative impact	Working conditions	Impact of limited bargaining coverage on working conditions	S1 – Own workforce, page 228
17	Risk	Working conditions	Attractiveness as an employer through a sustainable HR strategy	S1 – Own workforce, page 228
18	Actual negative impact	Working conditions	Health impairments due to inadequate workplace safety or misconduct	S1 – Own workforce, page 228
19	Actual negative impact	Equal treatment and opportunities for all	Impacts of gender-based pay differences on equality and equal treatment	S1 – Own workforce, page 228
20	Potential negative impact	Equal treatment and opportunities for all	Impact of selective access to training on employee engagement and skills development	S1 – Own workforce, page 228
21	Actual negative impact	Equal treatment and opportunities for all	Impact of insufficient disability inclusion	S1 – Own workforce, page 228
22	Actual negative impact	Equal treatment and opportunities for all	Impact of insufficient violence prevention or lack of protection against harassment on safety and health	S1 – Own workforce, page 229
23	Opportunity	Equal treatment and opportunities for all	Opportunities through diversity	S1 – Own workforce, page 229
24	Potential negative impact	Working conditions	Adverse working conditions in the supply chain	S2 – Workers in the value chain, page 261
25	Potential negative impact	Equal treatment and opportunities for all	Incidents of discrimination in the value chain	S2 – Workers in the value chain, page 261
26	Potential negative impact	Other work-related rights	Inadequate protection of other work-related rights in the value chain	S2 – Workers in the value chain, page 261
27	Risk	Working conditions; Equal treatment and opportunities for all; Other work-related rights	Potential costs related to adverse working conditions in the value chain	S2 – Workers in the value chain, page 261
28	Potential negative impact	Information-related impacts for consumers and/or end-users	Potential violation of patients' privacy through data breaches	S4 – Consumers and end-users, page 269
29	Risk	Information-related impacts for consumers and/or end-users	Regulatory risk of data breaches	S4 – Consumers and end-users, page 269
30	Potential negative impact	Personal safety of consumers and/or end-users	Non-compliance with quality and safety requirements and impact on health or treatment quality	S4 – Consumers and end-users, page 275
31	Actual negative impact	Personal safety of consumers and/or end-users	Impacts of insufficient patient safety of medical treatments	S4 – Consumers and end-users, page 275
32	Actual positive impact	Social inclusion of consumers and/or end-users	Improved access to high-quality medical services and products	S4 – Consumers and end-users, page 292
33	Risk	Social inclusion of consumers and/or end-users	Impact of regulatory requirements and market developments on the distribution or access to products and services	S4 – Consumers and end-users, page 292

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Number	Type of IROs	Sustainability aspect	IROs	Reference
34	Opportunity	Innovation	Improved sustainability performance and healthcare through innovative solutions	S-company-specific Innovation, page 297
35	Actual positive impact	n/a	Improved access through digital services	S-company-specific Digital Transformation, page 303
36	Opportunity	n/a	Increased efficiency and cost benefits through digital transformation	S-company-specific Digital Transformation, page 303
37	Opportunity	n/a	Market expansion through digital healthcare services	S-company-specific Digital Transformation, page 303
38	Opportunity	n/a	Enhanced customer experience through digital communication	S-company-specific Digital Transformation, page 303
39	Risk	Corporate culture	Reduced investment due to poor corporate culture	G1 – Business Conduct, page 310
40	Risk	Corporate culture	Legal sanctions from unethical business conduct	G1 – Business Conduct, page 310
41	Potential positive impact	Political engagement and lobbying activities	Improved access to medicines through responsible advocacy	G1 – Business Conduct, page 310
42	Risk	Political engagement and lobbying activities	Long-term financial damage from unethical market behavior	G1 – Business Conduct, page 310
43	Risk	Corruption and bribery	Financial losses from corruption and bribery incidents	G1 – Business Conduct, page 310
44	Risk	Company-specific: Compliance in global supply chains	Risks to supply security and compliance in global healthcare markets	G1 – Business Conduct, page 311
45	Potential negative impact	n/a	Cybersecurity vulnerabilities in critical areas of healthcare operations	G-company-specific Cybersecurity, page 323
46	Risk	n/a	Financial losses from cybersecurity risks in the medical supply chain	G-company-specific Cybersecurity, page 323
47	Risk	n/a	Financial losses from cybersecurity incidents	G-company-specific Cybersecurity, page 323