



Fresenius Medical Care

## P R E S S   R E L E A S E

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### **Fresenius Medical Care Adopts Section 404 Sarbanes-Oxley Rules Early**

**Bad Homburg, Germany** – Fresenius Medical Care AG & Co. KGaA (Frankfurt Stock Exchange: FME, FME3) (NYSE: FMS, FMS-p), the world's largest provider of dialysis products and services, is one of the few German companies to voluntarily adopt new U.S. regulations early and assessed the Company's internal control over financial reporting as effective. The purpose of the law is to increase investors' confidence in capital markets by improving the financial reporting and the existence and effectiveness of internal controls of listed companies. The Sarbanes-Oxley Act was passed by U.S. Congress in July 2002 and was initiated by Senator Paul Sarbanes and Representative Michael Oxley. Foreign companies (so called foreign filers) like Fresenius Medical Care that are listed on U.S. stock exchanges are not required to comply with Section 404 of the Sarbanes-Oxley Act for fiscal years ending before July 15, 2006.

“Early compliance with the new regulations benefit shareholders and other stakeholders by providing an added level of confidence already in our 2005 financial statements. Fresenius Medical Care has traditionally been managed according to high standards of corporate governance. As such, we were able to implement the guidelines quickly and reliably. By implementing Section 404 rules in advance of the requirement date, we have further increased the

transparency of our financial reporting and strengthened the internal controls related to our processes,” said Lawrence Rosen, Chief Financial Officer of Fresenius Medical Care.

Section 404 is one of the key components of the Sarbanes-Oxley Act and assigns responsibility to the Management Board for an internal control system that ensures reliable financial reporting. The law requires comprehensive documentation of not only processes and controls but also of the assessment of these controls and the evaluation of any deficiencies that may be detected.

Special project teams at Fresenius Medical Care began evaluating and documenting processes and related internal controls in April 2003 in anticipation of the new regulations. The project teams are comprised of internal auditors and employees from all business segments. A steering committee led by the Chief Financial Officer regularly discusses the project team work and compliance with the Sarbanes-Oxley Act. The committee also reviews potential control deficiencies and remediation initiatives. The Supervisory Board’s Audit Committee also regularly receives information on this topic. As part of the 2005 financial reporting, the Management Board of Fresenius Medical Care has provided written assurance that the internal control system is effective as of December 31, 2005. The effectiveness of the internal controls over financial reporting as well as the assessment by management have been audited.

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Fresenius Medical Care is the world's largest, integrated provider of products and services for individuals undergoing dialysis because of chronic kidney failure, a condition that affects more than 1,400,000 individuals worldwide. Through its network of approximately 2,000 dialysis clinics in North America, Europe, Latin America, Asia-Pacific and Africa, Fresenius Medical Care provides dialysis treatment to approximately 157,000 patients around the globe. Fresenius Medical Care is also the world's leading provider of dialysis products such as hemodialysis machines, dialyzers and related disposable products. For more information about Fresenius Medical Care visit the Company's website at [www.fmc-ag.com](http://www.fmc-ag.com).

This release contains forward-looking statements that are subject to various risks and uncertainties. Actual results could differ materially from those described in these forward-looking statements due to certain factors, including changes in business, economic and competitive conditions, regulatory reforms, foreign exchange rate fluctuations, uncertainties in litigation or investigative proceedings, and the availability of financing. These and other risks and uncertainties are detailed in Fresenius Medical Care AG & Co. KGaA's reports filed with the U.S. Securities and Exchange Commission. Fresenius Medical Care AG & Co. KGaA does not undertake any responsibility to update the forward-looking statements in this release.