

## Scope 3 GHG Reporting 2023

Scope 3 emissions cover all upstream and downstream activities along our value chain. 2023 marks the first year we are disclosing our Group-wide Scope 3 emissions in accordance with the criteria set out on pages 8 and 9 of the publication "A Corporate Accounting and Reporting Standard - Revised Edition" of the "Greenhouse Gas Protocol" initiative (World Business Council of Sustainable Development / World Resources Institute).

After closely examining all 15 Scope 3 emission categories, we have identified 10 categories as relevant; the remaining categories are not reported as they are either already covered in the public reporting of Scope 1 and 2 or are not applicable to our business model.

### Group-wide Scope 3 emissions (t CO<sub>2</sub> equivalents in thou.)<sup>1</sup>

Categories	2023
<b>Upstream emissions</b>	
3.1 Purchased goods and services	1,482 <sup>2</sup>
3.2 Capital goods	104 <sup>2</sup>
3.3 Fuel and energy-related activities	155
3.4 Upstream transportation and distribution	229 <sup>2</sup>
3.5 Waste generated in operations	41
3.6 Business travel	16
3.7 Employee commuting	261
3.8 Upstream leased assets	Included in Scope 1 and 2
<b>Downstream emissions</b>	
3.9 Downstream transportation and distribution	Not applicable
3.10 Processing of sold products	Not applicable
3.11 Use of sold products	3
3.12 End-of-life treatment of sold products	174
3.13 Downstream leased assets	Not applicable
3.14 Franchises	Not applicable
3.15 Investments <sup>3</sup>	1,197
<b>Total</b>	<b>3,662</b>

<sup>1</sup>The calculation of Scope 3 emissions is in accordance with the Greenhouse Gas Protocol Scope 3 Accounting and Reporting Standard and includes our operating companies Fresenius Kabi and Fresenius Helios. Some Scope 3 categories are partly based on estimates and extrapolations.

<sup>2</sup>Calculated based on TTW emission factors.

<sup>3</sup>Includes Scope 1, 2 and 3 emissions and thus already applies the requirements of the CSRD.

In 2023, our Scope 3 emissions totaled to 3,662 thousand tCO<sub>2</sub>e. Purchased goods and services account for the majority of our Scope 3 emissions with 40%.

We are continuously striving to improve the transparency of our Scope 3 emissions and are aiming to reduce the impact of our value chain by setting ambitious reduction targets.

All relevant Scope 3 categories are externally verified.

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# ***Independent Practitioner's Report***

Fresenius SE & Co. KGaA  
Bad Homburg

Limited Assurance Engagement on the Scope 3 emissions  
for the period from 1 January 2023 to 31 December 2023

(Translation – the German text is authoritative)

Engagement: DEE00137940.1.1





## **Independent Practitioner's Limited Assurance Report <sup>1</sup>**

To Fresenius SE & Co. KGaA, Bad Homburg

We have been engaged to perform a limited assurance engagement on the Scope 3 Emissions (hereinafter the "CO2 Emissions") in the accompanying schedule "Scope 3 GHG Reporting 2023" of Fresenius SE & Co. KGaA, Bad Homburg, (hereinafter the "Company") for the period from 1 January to 31 December 2023 (hereinafter the "Scope 3 Balance Sheet").

### **Management's Responsibility for the Scope 3 Balance Sheet**

Company's Management is responsible for the preparation and presentation of the Scope 3 Balance Sheet in accordance with the criteria set out on pages 8 and 9 of the publication "A Corporate Accounting and Reporting Standard - Revised" of the "Greenhouse Gas Protocol" initiative (World Business Council of Sustainable Development / World Resources Institute) (hereinafter the "GHG Protocol criteria"): Relevance, Completeness, Consistency, Transparency and Accuracy. This responsibility includes: designing, implementing and maintaining internal control relevant to the proper preparation and presentation of the Scope 3 Balance Sheet and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstance.

### **Audit Firm's Independence and Quality Management**

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 Management 1 published by the Institut der Wirtschaftsprüfer (Institute of Public Auditors in Germany; IDW): Requirements to quality management for audit firms (IDW Qualitätsmanagementstandard 1: Anforderungen an das Qualitätsmanagement in der Wirtschaftsprüferpraxis - IDW QMS 1 (09.2022)), which requires the audit firm to design, implement and operate a system of quality management that complies with the applicable legal requirements and professional standards.

### **Practitioner's Responsibility**

Our responsibility is to express a limited assurance conclusion on the determination of the CO2 Emissions in the Scope 3 Balance Sheet based on our work performed.

Within the scope of our engagement we did not assess external documentation sources or expert opinions to which reference is made. Furthermore, our engagement does not include the assessment of the appropriateness of your concepts, the sustainability management system and the underlying IT tools.

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<sup>1</sup> PricewaterhouseCoopers GmbH has performed a limited assurance engagement on the Scope 3 Emissions 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 conducted our work in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised). This Standard requires that we plan and perform the assurance engagement to obtain limited assurance whether any matters come to our attention that cause us to believe that the CO2 Emissions in the Scope 3 Balance Sheet for the period from 1 January to 31 December 2023 are not determined, in all material respects, in accordance with the GHG Protocol criteria (Relevance, Completeness, Consistency, Transparency and Accuracy).

In a limited assurance engagement the evidence-gathering procedures are more limited than for a reasonable assurance engagement, and therefore less assurance is obtained than in a reasonable assurance engagement. The procedures selected depend on the practitioner's judgement, including the assessment of the risks of material misstatement of the Scope 3 Emissions Balance Sheet under consideration of the GHG Protocol criteria (Relevance, Completeness, Consistency, Transparency and Accuracy).

Within the scope of our work we performed primarily on a test basis amongst others the following procedures:

- Inquiries of executive directors and relevant employees involved in the preparation of the Scope 3 Balance Sheet about the preparation process and the internal control system relating to this process
- Identification of likely risks of material misstatement in the Scope 3 Balance Sheet
- Obtaining an understanding of the individual calculation steps for the Scope 3 Balance Sheet
- Comparison of selected activity data used in the calculation with data from internal company systems
- Comparison of selected emission factors used in the calculation with data from external sources
- Examination of random samples for an overview of the concrete implementation of the processes and specifications for data collection

### **Conclusion**

Based on our limited assurance engagement, nothing has come to our attention that causes us to believe that the CO2 Emissions in the Scope 3 Balance Sheet for the period from 1 January to 31 December 2023 are not determined, in all material respects, in accordance with the GHG Protocol criteria (Relevance, Completeness, Consistency, Transparency and Accuracy).

### **Emphasis of Matter**

Without qualifying our conclusion we draw attention to the fact that the quantification of greenhouse gas emissions is subject to inherent uncertainties due to insufficient scientific knowledge to determine emission factors and information to combine emission data of different gases and is partly based on assumptions and estimates.

### **Restriction on Use**

Our report is issued to the Company. The accompanying Scope 3 Balance Sheet has been prepared for specific purposes of the Company and may not be suitable for other purposes.

### **General Terms of Engagement**

We issue this report on the basis of the engagement agreed with the Company, which comprises the attached General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften [German Public Auditors and Public Audit Firms] as of January 1, 2024, which are also applicable to third parties.

Frankfurt a.M., 9 August 2024

PricewaterhouseCoopers GmbH  
Wirtschaftsprüfungsgesellschaft

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