

Convenience Translation

Rules of Procedure for the Audit Committee

of the Supervisory Board

of  
Fresenius SE & Co. KGaA

as of March 20, 2025

§ 1

General Provisions

- (1) The Rules of Procedure of the Audit Committee stipulate and specify the tasks and responsibilities of the committee, which result from the applicable statutory provisions, the Articles of Association, the Rules of Procedure and resolutions of the Supervisory Board of Fresenius SE & Co. KGaA, taking into account the recommendations and suggestions of the German Corporate Governance Code.
- (2) Insofar as these Rules of Procedure do not contain any deviating provisions, the provisions of the Rules of Procedure of the Supervisory Board of Fresenius SE & Co. KGaA shall apply accordingly.

§ 2

Members of the Committee and Chair

- (1) At least one member of the Audit Committee must have expertise in the field of accounting and at least one other member of the Audit Committee must have expertise in the field of auditing. Accounting and auditing also include sustainability reporting and its audit.
- (2) The Chairman of the Audit Committee should be an expert in at least one of the two areas of accounting or auditing. He should be independent of the company, the Management Board and the controlling shareholder. The Chairman of the

Supervisory Board should not be the Chairman of the Audit Committee at the same time.

### § 3

#### Tasks of the Audit Committee

##### (1) Annual and Consolidated Financial Statements

- a) The Audit Committee deals with the preliminary audit of the annual financial statements and the management report of Fresenius SE & Co. KGaA, the consolidated financial statements and the Group management report, including the sustainability statement.
- b) It discusses the audit reports as well as the audit results and findings with the auditor. In particular, it discusses with the auditor the impact of changes to the measurement bases, discretionary decisions and measures shaping the facts on the annual and consolidated financial statements.
- c) The Audit Committee prepares the resolutions of the Supervisory Board on the approval of the annual financial statements and consolidated financial statements, on the confirmation of the legality and appropriateness of the management report and the Group management report and on the proposal of the Management Board on the appropriation of net profit. The Audit Committee submits corresponding resolution recommendations to the Supervisory Board.

##### (2) Financial Reports during the Course of the Year

- a) The Audit Committee examines the financial reports during the course of the year (half-year financial statements and quarterly financial reports).
- b) It discusses the financial reports during the course of the year with the Management Board of the general partner prior to their publication.

- c) If the financial reports during the course of the year have been reviewed by the auditor, the auditor discusses the review certificates as well as the results and findings with the auditor.

### (3) Income Tax Information Report

- a) The Audit Committee deals with the preliminary audit of the income tax information report and its disclosure.
- b) The Audit Committee is authorized to commission a voluntary audit of the income tax information report by external experts. In this case, it discusses the audit report and the audit results and findings with the external auditor.
- c) The Audit Committee prepares the Supervisory Board's resolution on the approval of the income tax information report. The Audit Committee submits a corresponding resolution recommendation to the Supervisory Board.
- d) The Audit Committee reviews the disclosure of the income tax information report by the Management Board and informs the Supervisory Board of the results of this review.

### (4) Auditing

- a) The Audit Committee prepares the Supervisory Board's proposal to the Annual General Meeting on the appointment of the auditor of the annual financial statements and the auditor of the consolidated financial statements, the auditor of the sustainability statement and, if applicable, the auditor for any review of interim financial information and submits a corresponding recommendation to the Supervisory Board.
- b) If the audit is put out to tender due to legal requirements or for other reasons, the Audit Committee is responsible for the tendering process. In this case, the submission to the Supervisory Board must include at least two nominations with a reasoned preference.

- c) Before submitting the election proposal, the Audit Committee obtains a declaration from the proposed auditor as to whether and, if so, which business, financial, personal or other relationships exist between the audit firm, its executive bodies and audit managers on the one hand and the Group and its executive bodies on the other hand, which could give rise to doubts about the independence of the auditor. The declaration should also cover the extent to which non-audit services were provided for the Group in the previous financial year or have been contractually agreed for the following year. This declaration should also confirm that no prohibited non-audit services within the meaning of Art. 5 (1) of the EU Audit Regulation (EU) No. 537/2014 have been or will be provided within the period between the start of the audit period and the issuance of the auditor's report.
  
- d) The Audit Committee is responsible for the prior approval of all services to be provided by the auditor, including permissible non-audit services. It issues a guideline that
  - i. defines a catalog of permissible non-audit services,
  
  - ii. sets a maximum budget within the legally prescribed fee volumes for services that may be awarded to the auditor in total, and
  
  - iii. contains a blanket consent to the commissioning of certain non-audit services.

Irrespective of this, the Audit Committee may declare its prior approval of non-audit services in individual cases. It encourages the auditor to ensure that its independence is not jeopardized by the provision of such services.

- e) The Audit Committee agrees the audit fee with the auditor.
  
- f) The Audit Committee discusses the assessment of the audit risk, the audit strategy and audit planning, the determination of key audit matters and audit priorities with the auditor and, if necessary, determines further audit priorities.

- g) The Chairman of the Audit Committee regularly discusses the progress of the audit with the auditor and reports on this to the Audit Committee.
- h) On an annual basis, the Audit Committee assesses the quality of the audit. This assessment is based on its own experience of the collaboration since the last quality assessment and on a report by the management on the collaboration with the auditor. In addition, it obtains a quality information report from the auditor.

(5) Cooperation with the Auditor

The Chairman of the Audit Committee and the Chairman of the Supervisory Board issue the audit mandate on behalf of the Supervisory Board and reach an agreement with the auditor,

- a) to inform the Audit Committee without delay of all findings and events of significance for the tasks of the Supervisory Board that come to its attention during the performance of the audit,
- b) to inform the Audit Committee and make a note in the audit report if facts are discovered during the audit that indicate that the declaration on the Corporate Governance Code issued by the Management Board of the general partner and the Supervisory Board is incorrect,
- c) to inform the Audit Committee of all critical balancing and alternatives to the accounting treatment of transactions that have been discussed with the Management Board of the general partner and of significant written communications between the auditor and the Management Board of the general partner,
- d) to inform the Audit Committee of any controversial issues that have arisen between the auditor and the Management Board of the general partner during the audit and review of the financial statements,

- e) to inform the Audit Committee about significant weaknesses in the internal control and risk management system, in particular in relation to the accounting process, and
- f) to inform the Audit Committee of all other circumstances that must be disclosed or reported to the Audit Committee by law, in particular in accordance with the requirements of the EU Audit Regulation (EU) No. 537/2014.

#### (6) Management Systems

- a. The Audit Committee monitors the effectiveness of the internal control system, the risk management system, the compliance management system and the internal audit system.
- b. It ascertains whether the Management Board of the general partner fulfills its obligations to establish appropriate and effective management systems, has their effectiveness regularly monitored by the internal audit department and appropriately remedies any weaknesses identified.
- c. Prior to the preparation of the management report, the Audit Committee also deals with the opinion of the Management Board of the general partner on the appropriateness and effectiveness of the internal control system and the risk management system. It asks the Management Board of the general partner to explain how it has derived its opinion and discusses the procedure with the Management Board of the general partner.

#### (7) Accounting Process

The Audit Committee monitors the accounting process, including the sustainability reporting process. The Audit Committee can submit recommendations or proposals to the Supervisory Board to ensure the integrity of the accounting process, including the sustainability reporting process.

(8) Declaration of Conformity (*Entsprechenserklärung*)

The Audit Committee can review the draft declaration of conformity with regard to issues relevant to the Audit Committee before the Supervisory Board adopts a resolution on the declaration of compliance.

§ 4

Information and Disclosure Rights of the Audit Committee

- (1) The Audit Committee obtains reports from the Management Board of the general partner as early as possible on significant off-balance sheet transactions and other significant financial measures and transactions that are not reflected in the annual or consolidated financial statements.
- (2) The Audit Committee is entitled to obtain all necessary information from the auditor and the Management Board of the general partner for the purpose of fulfilling the tasks assigned to it and to request the Management Board of the general partner to submit the company's business documents.
- (3) The Audit Committee may authorize the Chairman of the Audit Committee to exercise the rights assigned to the Audit Committee in paragraph 2 acting solely. The Chairman of the Audit Committee is obliged to inform the members of the Audit Committee sufficiently about the information provided to him.
- (4) In addition to paragraph 2, each member of the Audit Committee may, via the Chairman of the Audit Committee, obtain information directly from the heads of those corporate functions (central divisions) of Fresenius SE & Co. KGaA which are responsible within Fresenius SE & Co. KGaA for the tasks relating to the Audit Committee pursuant to Section 107 (3) sentence 2 AktG. The request for information by the member of the Audit Committee must be addressed to the Chairman of the Audit Committee in text form, stating the legal basis (Section 107 (4) sentence 4 AktG). The Chairman of the Audit Committee shall inform the Chairman of the Supervisory Board and the Management Board of the general partner immediately of the exercise of the request for information. The Chairman of the Audit Committee must immediately inform the other members of the Audit Committee about the information received.

- (5) The Chairman of the Audit Committee decides at his own discretion or at the request of the Audit Committee on the involvement of experts, insofar as this is necessary in connection with the performance of the Audit Committee's duties.

§ 5  
Meetings

- (1) The Audit Committee holds meetings as required. The procedural provisions of the Supervisory Board's Rules of Procedure apply accordingly for convening, conducting, recording and passing resolutions.
- (2) In addition to the members of the Audit Committee, the meetings of the Audit Committee are generally also attended by members of the Management Board of the general partner who are responsible for issues relevant to the Audit Committee, the Chairman of the Management Board, the member of the Management Board responsible for Finance and the member of the Management Board responsible for Compliance, Risk Management, Sustainability and Corporate Audit, unless the Chairman of the Audit Committee decides otherwise in individual cases for good cause. Other members of the Management Board of the general partner or persons providing information may be invited by the Chairman of the Audit Committee.
- (3) The Audit Committee meets regularly with the auditor, even without the Management Board of the general partner.

§ 6  
Reporting to the Supervisory Board

The Chairman of the Audit Committee regularly reports to the Supervisory Board on the activities of the Audit Committee at Supervisory Board meetings.