

## NOTES ON THE CONSOLIDATED STATEMENT OF INCOME

### 3. SPECIAL ITEMS

Net income attributable to shareholders of Fresenius SE & Co. KGaA for the year 2013 in the amount of €1,011 million includes special items relating to the integration of Fenwal Holdings, Inc.

The special items had the following impact on the consolidated statement of income:

€ in millions	EBIT	Net income attributable to shareholders of Fresenius SE & Co. KGaA
<b>Earnings 2013, adjusted</b>		1,051
Integration of Fenwal Holdings, Inc.	-54	-40
<b>Earnings 2013 according to U.S. GAAP</b>		<b>1,011</b>

Net income attributable to shareholders of Fresenius SE & Co. KGaA for the year 2012 in the amount of €926 million included several special items.

An expense in the amount of €17 million resulted from Fresenius Medical Care's renegotiation of the license, distribution, manufacturing and supply agreement for iron products sold under the Venofer brand and from a donation to the American Society of Nephrology.

The special item relating to the acquisition of Liberty Dialysis Holdings, Inc. by Fresenius Medical Care in an amount of €34 million is described in note 9, Investment gain.

Furthermore, net income attributable to shareholders of Fresenius SE & Co. KGaA for the year 2012 included special items in the amount of -€29 million relating to the takeover offer to the shareholders of Rhön-Klinikum AG.

The special items were comprised of the following:

€ in millions	EBIT	Investment gain	Other financial result	Net income attributable to shareholders of Fresenius SE & Co. KGaA
<b>Earnings 2012, adjusted</b>				938
Venofor/donation Fresenius Medical Care	-86			-17
Investment gain Fresenius Medical Care		109		34
Financing costs Rhön-Klinikum AG			-35	-25
Other costs Rhön-Klinikum AG	-6			-4
<b>Total special items</b>	<b>-92</b>	<b>109</b>	<b>-35</b>	<b>-12</b>
<b>Earnings 2012 according to U.S. GAAP</b>				<b>926</b>

### 4. SALES

Sales by activity were as follows:

€ in millions	2013	2012
Sales of services	12,441	11,990
less patient service bad debt provision	-214	-218
Sales of products and related goods	7,507	7,007
Sales from long-term production contracts	587	510
Other sales	10	1
<b>Sales</b>	<b>20,331</b>	<b>19,290</b>

A sales analysis by business segment and region is shown in the segment information on pages 100 to 101.

### 5. COST OF SALES

Cost of sales was comprised of the following:

€ in millions	2013	2012
Cost of services	9,455	9,003
Manufacturing cost of products and related goods	3,976	3,559
Cost of long-term production contracts	514	440
Other cost of sales	3	-
<b>Cost of sales</b>	<b>13,948</b>	<b>13,002</b>

### 6. COST OF MATERIALS

Cost of materials was comprised of cost of raw materials, supplies and purchased components and cost of purchased services:

€ in millions	2013	2012
Cost of raw materials, supplies and purchased components	5,566	5,097
Cost of purchased services	819	741
<b>Cost of materials</b>	<b>6,385</b>	<b>5,838</b>

### 7. PERSONNEL EXPENSES

Cost of sales, selling, general and administrative expenses and research and development expenses included personnel expenses of €7,360 million and €6,897 million in 2013 and 2012, respectively.

Personnel expenses were comprised of the following:

€ in millions	2013	2012
Wages and salaries	5,834	5,463
Social security contributions, cost of retirement pensions and social assistance	1,526	1,434
thereof retirement pensions	207	183
<b>Personnel expenses</b>	<b>7,360</b>	<b>6,897</b>