

CONVENIENCE TRANSLATION

**Agreement on the amendment of
the profit and loss transfer agreement**

dated December 23, 1997

between

Fresenius Medical Care AG & Co. KGaA
with its legal seat in Hof an der Saale

and

Fresenius Medical Care Beteiligungsgesellschaft mbH
with its legal seat in Bad Homburg v. d. Höhe

Preamble

Fresenius Medical Care AG & Co. KGaA with its legal seat in Hof an der Saale, registered with the Commercial Register of Hof under HRB 4019, (hereinafter „**Organträger**“) is the sole shareholder of Fresenius Medical Care Beteiligungsgesellschaft mbH, registered with the Commercial Register of Bad Homburg under HRB 3938, (hereinafter „**Organgesellschaft**“). On December 23, 1997, the Organträger (at that time named as Fresenius Medical Care AG) and the Organgesellschaft (at that time named as Fresenius Beteiligungs GmbH with its legal seat in Oberursel) entered into the profit and loss transfer agreement enclosed as Exhibit to this amendment agreement with effect from January 1, 1998 (the "**Profit and Loss Transfer Agreement**").

Caused by a recent change of the stipulations in the Corporate Tax Act (KStG) due to the so called Act on the Modification and Simplification of Company Taxation and of the Tax Treatment of Travel Expenses (“Gesetz zur Änderung und Vereinfachung der Unternehmensbesteuerung und des Reisekostenrechts”) dated February 20, 2013, Organträger and Organgesellschaft intend to amend the Profit and Loss Transfer Agreement for clarification purposes and in this context to make further – mostly editorial - modifications.

Amendment of the Profit and Loss Transfer Agreement

Now, therefore, the Organträger and the Organgesellschaft agree as follows:

1. Due to the changes of the names of the Organträger and Organgesellschaft since the conclusion of the Profit and Loss Transfer Agreement, the names of the parties stated in the Profit and Loss Transfer Agreement are adjusted as follows: The Organträgers name is „Fresenius Medical Care AG & Co. KGaA“ and the Organgesellschafts name is „Fresenius Medical Care Beteiligungsgesellschaft mbH“. Due to the relocation of the Organträgers legal seat since the conclusion of the Profit and Loss Transfer Agreement, this is adjusted to “Bad Homburg v. d. Höhe”.
2. Sec. 1 subs. 4 of the Profit and Loss Transfer Agreement is cancelled and reworded as follows:

„The assumption of the losses of the Organgesellschaft shall take place according to Sec. 302 Stock Corporation Act as amended from time to time.“

3. Sec. 1 subs. 5 Sentence 1 of the Profit and Loss Transfer Agreement is cancelled and reworded as follows:

“The amount of the profit transfer shall become due one day after the approval of the annual financial statements.”

4. In Sec. 2 subs. 2, the words „(Hauptversammlung/Aufsichtsrat)“ (general meeting/supervisory board) shall be deleted without any substitution.

As for the rest, the Profit and Loss Transfer Agreement remains unadjusted.

Bad Homburg v. d. Höhe, March 12, 2014

Fresenius Medical Care AG & Co. KGaA,
represented by its General Partner
Fresenius Medical Care Management AG

Signed Michael Brosnan
Management Board Member

Signed Dr. Olaf Schermeier
Management Board Member

Bad Homburg v. d. Höhe, March 12, 2014

Fresenius Medical Care Beteiligungsgesellschaft mbH

Signed Dr. Emanuele Gatti
Managing Director

Signed Dr. Rainer Runte
Managing Director