

Certificate

Transfer Pricing

Training Area: Taxes
Module: Specific Tax Topics
Level: General

Claudia Kratz

Organization: SGRE DE
Address: Beim Strohhause 17-31, 20097 Hamburg
GID: Z000IAAQ

has successfully completed this fiT Course with the following content:

- Arm's length principle and transfer pricing fundamentals
- Role of the business regarding the main aspects of transfer pricing
- Risks related to transfer pricing
- Importance of testing, documentation and defense of transfer prices

Munich, April 27, 2021



Prof. Dr. rer. pol. Ralf P. Thomas
Chief Financial Officer
Siemens AG



Certificate

Receivables and Other Financial Assets

Training Area: Accounting
Module: Assets, Liabilities and Equity
Level: Intermediate

Claudia Kratz

Organization: SGRE DE
Address: Beim Strohhause 17-31, 20097 Hamburg
GID: Z000IAAQ

has successfully completed this fiT Course with the following content:

- Kinds and structure of financial assets
- Recognition, classification and initial measurement of financial assets
- Creation of valuation adjustments
- Creation of valuation allowances using SFS ratings
- Sales-related financing, clearing and netting

Munich, April 27, 2021



Prof. Dr. rer. pol. Ralf P. Thomas
Chief Financial Officer
Siemens AG



Certificate

Ethics in Finance and Business Conduct

Training Area: Organization, Compliance & Management
Module: Compliance Requirements
Level: Intermediate

Claudia Kratz

Organization: SGRE DE
Address: Beim Strohhause 17-31, 20097 Hamburg
GID: Z000IAAQ

has successfully completed this fiT Course with the following content:

- Understanding of what is meant by ethics in finance
- Knowing the underlying rules and regulations
- Increased awareness of ethical behavior in the finance environment

Munich, February 09, 2021



Prof. Dr. rer. pol. Ralf P. Thomas
Chief Financial Officer
Siemens AG



Certificate

Foreign Currency Accounting - Overview

Training Area: Accounting
Module: Specific Accounting Topics
Level: General

Claudia Kratz

Organization: SGRE DE
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GID: Z000IAAQ

has successfully completed this fiT Course with the following content:

- Measurement of transactions denominated in a foreign currency on entity level
- Identification and separation of embedded FX derivatives
- Overview of FX hedge accounting

Munich, April 28, 2021



Prof. Dr. rer. pol. Ralf P. Thomas
Chief Financial Officer
Siemens AG



Certificate

Internal Certification

Training Area: Organization, Compliance & Management
Module: Risk and Internal Control
Level: Expert

Claudia Kratz

Organization: SGRE DE
Address: Beim Strohhause 17-31, 20097 Hamburg
GID: Z000IAAQ

has successfully completed this fiT Course with the following content:

- Importance of the Internal Certification
- Obligations as Mandatory Certifier
- Key concepts and considerations covered in the Internal Certification
- Content of the Internal Certification Letter as well as Representation Letter
- Steps and actions during the Internal Certification process

Munich, February 09, 2021



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Chief Financial Officer
Siemens AG

