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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

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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

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

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Certificate

Ethics in Finance and Business Conduct

Training Area:Organization, Compliance & ManagementModule:Compliance RequirementsLevel: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

Mh

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

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Certificate

Foreign Currency Accounting - Overview

Training Area:AccountingModule:Specific Accounting TopicsLevel:General

Claudia Kratz

Organization:SGRE DEAddress:Beim Strohhause 17-31, 20097 HamburgGID:Z000IAAQ

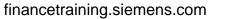
has successfully completed this fiT Course with the following content:

- 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

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



Certificate

Internal Certification

Training Area:Organization, Compliance & ManagementModule:Risk and Internal ControlLevel: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

Uhh

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

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