

List of subsidiaries and associated companies

of Siemens worldwide in accordance with § 313 (2) HGB

September 30, 2009

| | Equity interest in % |
|---|-------------------------|
| I. Subsidiaries | |
| A) Consolidated | |
| 1. Germany (151 companies) | |
| A. Friedr. Flender AG, Bocholt | 100 |
| A. Friedr. Flender Grundstücksmanagementgesellschaft mbH & Co. KG, Bocholt | 95 ⁴ |
| ADB Airfield Solutions GmbH & Co. KG, Nuremberg | 100 |
| Airport Munich Logistics and Services GmbH, Hallbergmoos | 100 |
| Alpha Verteilertechnik GmbH, Cham | 100 ⁵ |
| applied international informatics GmbH, Berlin | 100 |
| Atecs Mannesmann GmbH, Dusseldorf | 100 ⁵ |
| Audio Service GmbH, Herford | 100 |
| Berliner Vermögensverwaltung GmbH, Berlin | 100 ⁵ |
| bibis Information Technology and Services GmbH, Munich | 100 |
| BWI Services GmbH, Meckenheim | 100 ⁵ |
| CAPTA Grundstücksgesellschaft mbH & Co. KG, Grünwald | 100 ⁴ |
| CAS innovations GmbH & Co. KG, Erlangen | 100 ⁴ |
| CePLuS Steuerungstechnik GmbH, Magdeburg | 75 |
| Chemfeed Holding GmbH, Günzburg | 100 |
| Comos Industry Solutions GmbH, Schwelm | 100 |
| DA Creative GmbH, Munich | 100 |
| Dade Behring Beteiligungs GmbH, Eschborn | 100 |
| Dade Behring Grundstücks GmbH, Marburg | 100 |
| Demag Mobile Cranes GmbH, Munich | 100 ⁵ |
| DPC Holding GmbH, Eschborn | 100 |
| Ecue Control GmbH, Paderborn | 100 |
| EDI – USS Umsatzsteuersammelrechnungen und Signaturen GmbH & Co. KG, Munich | 100 ⁴ |
| ELIN Energietechnik GmbH, Berlin | 100 |
| ePS & RTS Automation Software GmbH, Renningen | 100 ⁵ |
| ETM Deutschland GmbH, Laatzen | 100 |
| evosoft GmbH, Nuremberg | 98 |
| FACTA Grundstücks-Entwicklungsgesellschaft mbH & Co. KG, Munich | 100 ⁴ |
| Flender Grundstücksmanagementgesellschaft mbH & Co. KG, Bocholt | 95 ⁴ |
| Flender Guss GmbH, Chemnitz | 100 ⁵ |
| Flender Immobilien Verwaltungs GmbH, Bocholt | 100 ⁵ |
| Flender Industriegetriebe GmbH, Penig | 100 ⁵ |
| HanseCom Gesellschaft für Informations- und Kommunikationsdienstleistungen mbH, Hamburg | 74 |
| HSP Hochspannungsgeräte GmbH, Troisdorf | 100 ⁵ |
| ILLIT Grundstücks-Verwaltungsgesellschaft mbH, Grünwald | 95 |
| ILLIT Grundstücks-Verwaltungsgesellschaft mbH & Co. KG, Grünwald | 85 ⁴ |
| Immosuisse GmbH Immobilien Management i.L., Berlin | 100 |
| Industrieschutz Assekuranz-Vermittlung GmbH, Mülheim a. d. Ruhr | 100 ⁵ |
| Industrieschutz Insurance Broker GmbH, Mülheim a. d. Ruhr | 51 |
| IPGD Grundstücksverwaltungs-Gesellschaft mbH, Munich | 100 |
| Jawa Power Holding GmbH, Erlangen | 100 ⁵ |
| KMK Kunststoff Metall und Komponenten GmbH & Co. KG, Karlsruhe | 100 ⁴ |
| KompTime GmbH, Munich | 100 ⁵ |
| Lincas Electro Vertriebsgesellschaft mbH, Hamburg | 100 |
| LINCAS Export Services GmbH, Hamburg | 100 ⁵ |
| Loher GmbH, Ruhstorf a. d. Rott | 100 ⁵ |

1 Subsidiary pursuant to § 290 (2) No. 1, HGB.
 2 Subsidiary pursuant to § 290 (2) No. 2, HGB.
 3 Subsidiary pursuant to § 290 (2) No. 3, HGB.
 4 Exemption pursuant to § 264 b, HGB.
 5 Exemption pursuant to § 264 (3), HGB.
 6 No controlling influence due to contractual arrangements or legal circumstances.

7 No significant influence due to contractual arrangements or legal circumstances.
 8 Controlling influence due to contractual arrangements or legal circumstances.
 9 Significant influence due to contractual arrangements or legal circumstances.
 10 Voting interest 50%

September 30, 2009

| | Equity interest in % |
|--|-------------------------|
| Loher Grundstücksmanagementgesellschaft mbH & Co. KG, Ruhstorf a. d. Rott | 95 ⁴ |
| Mannesmann Demag Krauss-Maffei GmbH, Munich | 100 ⁵ |
| Mechanik Center Erlangen GmbH, Erlangen | 100 |
| messMa GmbH, Irxleben | 100 |
| OPTIO Grundstücks-Vermietungsgesellschaft mbH & Co. Objekt Bocholt KG, Dusseldorf | 95 |
| OPTIO Grundstücks-Vermietungsgesellschaft mbH & Co. Objekt Tübingen KG, Tübingen | 93 |
| OSRAM GmbH, Munich | 100 ⁵ |
| OSRAM Opto Semiconductors GmbH, Regensburg | 100 ⁵ |
| Partikeltherapiezentrum Kiel Holding GmbH, Erlangen | 100 ⁵ |
| Projektbau-Arena-Berlin GmbH, Munich | 100 |
| R&S Restaurant Services GmbH, Munich | 100 |
| Radium Lampenwerk Gesellschaft mbH, Wipperfürth | 100 ⁵ |
| REMECH Systemtechnik GmbH & Co. KG, Kamsdorf | 100 ⁴ |
| RESTART Gesellschaft für back up-Systeme mbH, Hannover | 100 |
| RISICOM Rückversicherung AG, Grünwald | 100 |
| Ruhrpilot Betriebsgesellschaft GmbH, Essen | 85 |
| Ruhrtal Hochspannungsgeräte GmbH, Bochum | 100 ⁵ |
| S. G. Wasseraufbereitung und Regenerierstation GmbH, Barsbüttel | 100 |
| SiCED Electronics Development GmbH & Co. KG, Erlangen | 51 ⁴ |
| Siemens Audiologische Technik GmbH, Erlangen | 100 ⁵ |
| Siemens Beteiligungen Inland GmbH, Munich | 100 ⁵ |
| Siemens Beteiligungen USA GmbH, Munich | 100 ⁵ |
| Siemens Beteiligungsverwaltung GmbH & Co. OHG, Grünwald | 100 ⁴ |
| Siemens Building Technologies Fire & Security Products GmbH & Co. oHG, Munich | 100 ⁴ |
| Siemens Building Technologies GmbH & Co. oHG, Erlangen | 100 ⁴ |
| Siemens Building Technologies Holding GmbH, Grünwald | 100 |
| Siemens Building Technologies HVAC Products GmbH, Rastatt | 100 |
| Siemens Busbar Trunking Systems GmbH & Co. KG, Cologne | 100 ⁴ |
| Siemens Electronics Assembly Systems Beteiligungen GmbH & Co. KG, Munich | 100 ⁴ |
| Siemens Electronics Assembly Systems GmbH & Co. KG, Munich | 100 ⁴ |
| Siemens Energy Automation GmbH, Erlangen | 100 ⁵ |
| Siemens Finance & Leasing GmbH, Munich | 100 ⁵ |
| Siemens Financial Services GmbH, Munich | 100 ⁵ |
| Siemens Fuel Gasification Technology GmbH & Co. KG, Freiberg | 100 ⁴ |
| Siemens Geared Motors Gesellschaft mit beschränkter Haftung, Tübingen | 100 ⁵ |
| Siemens Healthcare Diagnostics Beteiligungen GmbH, Eschborn | 100 |
| Siemens Healthcare Diagnostics GmbH, Eschborn | 100 |
| Siemens Healthcare Diagnostics Holding GmbH, Eschborn | 100 |
| Siemens Healthcare Diagnostics Products GmbH, Marburg | 100 |
| Siemens Healthcare Diagnostics Verwaltungs GmbH, Eschborn | 100 |
| Siemens Industrial Turbomachinery GmbH, Duisburg | 100 ⁵ |
| Siemens Industrial Turbomachinery Holding GmbH, Duisburg | 100 |
| Siemens Industrial Turbomachinery International Holding GmbH, Duisburg | 100 |
| Siemens Industrie Bauprojekte GmbH i.L., Munich | 100 |
| Siemens Industriepark Karlsruhe GmbH & Co. KG, Karlsruhe | 100 ⁴ |
| Siemens Industrieturbinen Beteiligungen GmbH, Duisburg | 100 |
| Siemens IT Dienstleistung und Beratung GmbH, Gelsenkirchen | 100 ⁵ |
| Siemens IT Solutions and Services Management GmbH, Munich | 100 |
| Siemens IT Solutions and Services Verwaltungs-GmbH, Munich | 100 ⁵ |
| Siemens Kapitalanlagegesellschaft mbH, Munich | 100 |
| Siemens Linear Motor Systems GmbH & Co. KG, Munich | 100 ⁴ |
| Siemens Linear Motor Systems Verwaltungs-GmbH, Munich | 100 |
| Siemens Medical Holding GmbH, Erlangen | 100 ⁵ |
| Siemens Medical Solutions Health Services GmbH, Erlangen | 100 |
| Siemens Nixdorf Informationssysteme GmbH, Grünwald | 100 |
| Siemens Power Control GmbH, Langen | 100 ⁵ |
| Siemens Private Finance Versicherungs- und Kapitalanlagenvermittlungs-GmbH, Munich | 100 ⁵ |
| Siemens Product Lifecycle Management Software (DE) GmbH, Cologne | 100 |

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10 Voting interest 50%

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September 30, 2009

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|---|-------------------------|
| Siemens Product Lifecycle Management Software II (DE) GmbH, Stuttgart | 100 |
| Siemens Programm- und Systementwicklung GmbH & Co. KG, Hamburg | 100 ⁴ |
| Siemens Project Ventures GmbH, Erlangen | 100 ⁵ |
| Siemens Real Estate GmbH & Co. OHG, Grünwald | 100 ⁴ |
| Siemens Technology Accelerator GmbH, Munich | 100 ⁵ |
| Siemens Technopark Berlin GmbH & Co. KG, Berlin | 100 ⁴ |
| Siemens Technopark Bruchsal GmbH & Co. KG, Bruchsal | 100 ⁴ |
| Siemens Technopark Hanau GmbH & Co. KG, Hanau | 100 ⁴ |
| Siemens Technopark Mülheim GmbH & Co. KG, Mülheim a. d. Ruhr | 100 ⁴ |
| Siemens Technopark Nürnberg GmbH & Co. KG, Nuremberg | 100 ⁴ |
| Siemens Turbomachinery Equipment GmbH, Frankenthal | 100 ⁵ |
| Siemens VAI Metals Technologies GmbH, Willstätt-Legelshurst | 100 |
| Siemens Venture Capital GmbH, Munich | 100 ⁵ |
| Siemens Wind Power GmbH, Bremen | 100 |
| SILLIT Grundstücks-Verwaltungsgesellschaft mbH, Munich | 100 |
| SILOR GmbH, Munich | 100 |
| SIM 2. Grundstücks-GmbH & Co. KG i.L., Munich | 100 ⁴ |
| SIMAR Nordost Grundstücks-GmbH, Munich | 100 |
| SIMAR Nordwest Grundstücks-GmbH, Munich | 100 |
| SIMAR Ost Grundstücks-GmbH, Munich | 100 |
| SIMAR Süd Grundstücks-GmbH, Munich | 100 |
| SIMAR West Grundstücks-GmbH, Munich | 100 |
| SIMOS Real Estate GmbH, Munich | 100 |
| sinius GmbH, Munich | 100 ⁵ |
| SIPAS 1. Grundstücks-GmbH, Munich | 100 |
| SIPAS 2. Grundstücks-GmbH, Munich | 100 |
| SIPAS 3. Grundstücks-GmbH, Munich | 100 |
| SIPAS 4. Grundstücks-GmbH, Munich | 100 |
| Steinmüller Engineering GmbH, Gummersbach | 60 |
| SYKATEC Systeme, Komponenten, Anwendungstechnologie GmbH & Co. KG, Erlangen | 100 ⁴ |
| SYKATEC Verwaltungs-GmbH, Erlangen | 100 |
| TGB Technisches Gemeinschaftsbüro GmbH, Kassel | 100 |
| TLT-Turbo GmbH, Zweibrücken | 100 ⁵ |
| Trench Germany GmbH, Bamberg | 100 ⁵ |
| Turbine Airfoil Coating and Repair GmbH, Berlin | 100 |
| VAI Seuthe GmbH, Hemer | 100 |
| Vermietungsgesellschaft Objekt 12 GmbH & Co. Objekt München KG i.L., Dusseldorf | 95 ⁴ |
| VIB Verkehrsinformationsagentur Bayern GmbH, Munich | 51 |
| VMZ Berlin Betreibergesellschaft mbH, Berlin | 100 |
| VR-LEASING IKANA GmbH & Co. Immobilien KG, Eschborn | 94 |
| VVK Versicherungsvermittlungs- und Verkehrskontor GmbH, Munich | 100 ⁵ |
| Wallace & Tiernan GmbH, Günzburg | 100 |
| Weiss Spindeltechnologie GmbH, Schweinfurt | 100 |
| Wesmag Grundstücksmanagement mbH & Co. KG, Wesel | 95 ⁴ |
| Wesmag Wesler Maschinenbau GmbH, Wesel | 100 ⁵ |
| Winergy AG, Voerde | 100 ⁵ |
| WIVERTIS Gesellschaft für Informations- und Kommunikationsdienstleistungen mbH, Wiesbaden | 50 |
| 2. Europe (without Germany) (351 companies) | |
| Security Management Technologies Albania Sh.p.k., Tirana/Albania | 100 |
| ADB S.A./N.V., Brussels/Belgium | 100 |
| COMPEX – IT Plant Solutions N.V., Ninove-Meerbeke/Belgium | 100 |
| Dade Behring SA, Brussels/Belgium | 100 |
| Oktopus S.A./N.V., Brussels/Belgium | 100 |
| SDRC Belgium N.V./S.A., Brussels/Belgium | 100 |
| Siemens Healthcare Diagnostics Services Sprl, Brussels/Belgium | 100 |
| Siemens IT Solutions and Services S.A., Anderlecht/Belgium | 100 |
| Siemens Medical Solutions Diagnostics b.v.b.a., Anderlecht/Belgium | 100 |

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 10 Voting interest 50%

September 30, 2009

| | Equity interest in % |
|--|-------------------------|
| Siemens Product Lifecycle Management Software (BE) NV, Zaventem/Belgium | 100 |
| Siemens Product Lifecycle Management Software II (BE) BVBA, Zaventem/Belgium | 100 |
| Siemens S.A./N.V., Anderlecht/Belgium | 100 |
| OSRAM d.o.o., Mostar/Bosnia and Herzegovina | 100 |
| Siemens d.o.o., Banja Luka/Bosnia and Herzegovina | 100 |
| Siemens d.o.o. Sarajevo, Sarajevo/Bosnia and Herzegovina | 100 |
| OSRAM EOOD, Sofia/Bulgaria | 100 |
| Security Management Technologies Bulgaria EOOD, Sofia/Bulgaria | 100 |
| Siemens EOOD, Sofia/Bulgaria | 100 |
| Comos Industrial Solutions ApS, Allerød, Allerød/Denmark | 100 |
| Dade Behring A/S, Copenhagen/Denmark | 100 |
| OSRAM A/S, Taastrup/Denmark | 100 |
| pulz8 Communications ApS, Copenhagen/Denmark | 100 |
| Siemens A/S, Ballerup/Denmark | 100 |
| Siemens Flow Instruments A/S, Nordborg/Denmark | 100 |
| Siemens Høreapparater A/S, Copenhagen/Denmark | 100 |
| Siemens Product Lifecycle Management Software (DK) A/S, Kolding/Denmark | 100 |
| Siemens Product Lifecycle Management Software II (DK) Aps, Kolding/Denmark | 100 |
| Siemens Turbomachinery Equipment A/S, Helsingør/Denmark | 100 |
| Siemens Wind Power A/S, Brande/Denmark | 100 |
| AS Siemens, Tallinn/Estonia | 100 |
| Osäühing Siemens Medical Solutions Diagnostics, Tallinn/Estonia | 100 |
| Dade Behring OY, Helsinki/Finland | 100 |
| OY OSRAM AB, Vantaa/Finland | 100 |
| Siemens Medical Solutions Diagnostics Oy, Helsinki, Helsinki/Finland | 100 |
| Siemens Osakeyhtiö, Espoo/Finland | 100 |
| ELAN SOFTWARE SYSTEMS, Toulouse/France | 100 |
| Flender-Graffenstaden SAS, Illkirch-Graffenstaden/France | 100 |
| OSRAM S.A.S.U., Molsheim/France | 100 |
| Sécurité Installation S.a.r.l., Buc/France | 100 |
| Siemens Audiologie S.A., Saint-Denis/France | 100 |
| Siemens Boulevard Ornano S.A.S., Saint-Denis/France | 100 |
| Siemens Electronics Assembly Systems SAS, Bussy-Saint-Georges/France | 100 |
| Siemens Financial Services SAS, Saint-Denis/France | 100 |
| Siemens France Holding S.A.S., Saint-Denis/France | 100 |
| Siemens Health Services France S.A.S., Bidart/France | 100 |
| Siemens Healthcare Diagnostics S.A.S., Paris/France | 100 |
| Siemens Lease Services SAS, Saint-Denis/France | 100 |
| Siemens Product Lifecycle Management Software (FR) SAS, Vélizy Villacoublay/France | 100 |
| Siemens Product Lifecycle Management Software II (FR) S.A.R.L., Vélizy Villacoublay/France | 100 |
| Siemens Product Lifecycle Management Software III (FR) SAS, Meylan/France | 100 |
| Siemens Production Automatisations S.A.S., Hagenuy/France | 100 |
| Siemens S.A.S., Saint-Denis/France | 100 |
| Siemens Transmission & Distribution SAS, Grenoble/France | 100 |
| Siemens Transportation Systems S.A.S., Chatillon/France | 100 |
| Siemens VAI Metals Technologies SAS, Saint Chamond/France | 100 |
| Trench France S.A.S., Saint Louis/France | 100 |
| Wallace & Tiernan S.a.r.l., Chaville/France | 100 |
| Tecnomatix Technologies (Gibraltar) Limited, Gibraltar/Gibraltar | 100 |
| Dade Behring Hellas ABEE, Chalandri/Greece | 100 |
| DPC – Tsakiris S.A., Thessaloniki/Greece | 100 |
| Kintec A.E., Athens/Greece | 100 |
| OSRAM A.E., Athens/Greece | 100 |
| Siemens A.E., Elektrotechnische Projekte und Erzeugnisse, Athens/Greece | 100 |
| Siemens Medical Solutions Diagnostics S.A., Athens/Greece | 100 |
| Bellevue Finance Ltd, Stoke Poges, Buckinghamshire/Great Britain | 100 |
| Broadcastle Bank Limited, Stoke Poges, Buckinghamshire/Great Britain | 100 |
| Broadcastle Ltd., Stoke Poges, Buckinghamshire/Great Britain | 100 |

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|---|-------------------------|
| Chemfeed Ltd., Tonbridge, Kent/Great Britain | 100 |
| Crabtree Electrical Industries Limited, Frimley, Surrey/Great Britain | 100 |
| Electrium (2003) Limited, Frimley, Surrey/Great Britain | 100 |
| Electrium (UK) Limited, Frimley, Surrey/Great Britain | 100 |
| Electrium Limited, Frimley, Surrey/Great Britain | 100 |
| Electrium Sales Limited, Frimley, Surrey/Great Britain | 100 |
| Electrocatalytic Ltd., Newport, Gwent/Great Britain | 100 |
| Europlex Technologies UK Limited, Bedford, Bedfordshire/Great Britain | 100 |
| Medical Equipment Finance Ltd, Stoke Poges, Buckinghamshire/Great Britain | 100 |
| Memcor Ltd., Little Eaton, Derbyshire/Great Britain | 100 |
| Morgan-Europe Limited, Sheffield, Yorkshire/Great Britain | 100 |
| OSRAM Ltd., Langley, Berkshire/Great Britain | 100 |
| Roke Manor Research Ltd., Frimley, Surrey/Great Britain | 98 |
| Shape Technology Ltd., Christchurch, Dorset/Great Britain | 100 |
| Siemens Building Technologies FE Limited, Frimley, Surrey/Great Britain | 100 |
| Siemens Building Technologies Ltd, Frimley, Surrey/Great Britain | 100 |
| Siemens Electronics Assembly Systems Ltd, Frimley, Surrey/Great Britain | 100 |
| Siemens Energy Services Ltd., Frimley, Surrey/Great Britain | 100 |
| Siemens Financial Services Holdings Ltd., Stoke Poges, Buckinghamshire/Great Britain | 100 |
| Siemens Financial Services Ltd., Stoke Poges, Buckinghamshire/Great Britain | 100 |
| Siemens Flow Instruments Ltd., Stonehouse, Gloucestershire/Great Britain | 100 |
| Siemens Healthcare Diagnostics Ltd., Camberley/Great Britain | 100 |
| Siemens Healthcare Diagnostics Manufacturing Ltd, Frimley, Surrey/Great Britain | 100 |
| Siemens Healthcare Diagnostics Products Ltd, Llanberis, Gwynedd/Great Britain | 100 |
| Siemens Hearing Instruments Ltd., Crawley, Sussex/Great Britain | 100 |
| Siemens Holdings plc, Frimley, Surrey/Great Britain | 100 |
| Siemens Industrial Turbomachinery Ltd., Lincoln, Lincolnshire/Great Britain | 100 |
| Siemens IT Solutions and Services Ltd., Camberley, Surrey/Great Britain | 100 |
| Siemens Magnet Technology Ltd., Frimley, Surrey/Great Britain | 100 |
| Siemens plc, Frimley, Surrey/Great Britain | 100 |
| Siemens Product Lifecycle Management Software (GB) Ltd, Camberley, Surrey/Great Britain | 100 |
| Siemens Product Lifecycle Management Software II (GB) Ltd, Camberley, Surrey/Great Britain | 100 |
| Siemens Product Lifecycle Management Software III (GB) Ltd, Camberley, Surrey/Great Britain | 100 |
| Siemens Product Lifecycle Management Software IV (GB) Ltd, Camberley, Surrey/Great Britain | 100 |
| Siemens Properties Ltd., Douglas/Great Britain | 100 |
| Siemens Protection Devices Limited, Frimley, Surrey/Great Britain | 100 |
| Siemens Real Estate Ltd., Frimley, Surrey/Great Britain | 100 |
| Siemens Transmission & Distribution Limited, Frimley, Surrey/Great Britain | 100 |
| Siemens VAI Metals Technologies Limited, Christchurch, Dorset/Great Britain | 100 |
| Trench (UK) Ltd., Hebburn, Tyne and Wear/Great Britain | 100 |
| Turbocare International Ltd., Frimley, Surrey/Great Britain | 100 |
| USF Holding (UK) Ltd., Tonbridge, Kent/Great Britain | 100 |
| VA TECH (UK) Ltd., Frimley, Surrey/Great Britain | 100 |
| VA TECH Peebles Transformers Ltd., Frimley, Surrey/Great Britain | 100 |
| VA TECH Reyrolle (Overseas Projects) Ltd., Frimley, Surrey/Great Britain | 100 |
| VA Tech Reyrolle Distribution Ltd., Frimley, Surrey/Great Britain | 100 |
| VA Tech Short-Circuit Limited, Frimley, Surrey/Great Britain | 100 |
| VA TECH T & D UK Ltd., Frimley, Surrey/Great Britain | 100 |
| VTW Anlagen UK Ltd., Banbury, Oxfordshire/Great Britain | 100 |
| Bonus Wind Turbine Ireland Limited, Dublin/Ireland | 100 |
| Electrium (Ireland) Limited, Naas/Ireland | 100 |
| Europlex Technologies (Ireland) Limited, Dublin/Ireland | 100 |
| iMetrex Technologies Limited, Dublin/Ireland | 100 |
| Siemens International Insurance Co. Ltd., Dublin/Ireland | 100 |
| Siemens Ltd., Dublin/Ireland | 100 |
| Siemens Medical Solutions Diagnostics Europe Limited, Dublin/Ireland | 100 |
| UGS Holdings (Central Europe) Limited, Dublin/Ireland | 100 |
| UGS Holdings (Europe) Limited, Dublin/Ireland | 100 |

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| E-Utile S.p.A., Milan/Italy | 51 |
| HV-Turbo Italia S.r.l., Mornago/Italy | 51 |
| Nuova Magrini Galileo S.p.A. in Liquidazione, Bergamo/Italy | 100 |
| OSRAM S.p.A. Società Riunite OSRAM-Edison-Clerici, Milan/Italy | 100 |
| Siemens Electronics Assembly Sytems S.r.l., Milan/Italy | 100 |
| Siemens Finanziaria S.p.A. in Liquidazione, Milan/Italy | 100 |
| Siemens Healthcare Diagnostics S.r.l., Milan/Italy | 100 |
| Siemens Hearing Instruments Italy S.r.l., Milano/Italy | 100 |
| Siemens Holding S.p.A., Milan/Italy | 100 |
| Siemens IT Solutions and Services S.p.A., Milan/Italy | 100 |
| Siemens Product Lifecycle Management Software (IT) S.r.l., Milan/Italy | 100 |
| Siemens Product Lifecycle Management Software II (IT) S.r.l., Milan/Italy | 100 |
| Siemens Renting S.p.A., Milan/Italy | 100 |
| Siemens S.p.A., Milan/Italy | 100 |
| Siemens Transformers S.p.A., Trento/Italy | 100 |
| Siemens VAI Metals Technologies S.r.l., Marnate/Italy | 100 |
| Siemens Water Technologies S.p.A., Casteggio/Italy | 100 |
| Trench Italia S.r.l., Savona/Italy | 100 |
| TurboCare S.p.A., Turin/Italy | 100 |
| Koncar Power Transformers Ltd., Zagreb/Republic of Croatia | 51 |
| OSRAM d.o.o., Zagreb/Republic of Croatia | 100 |
| Siemens d.d., Zagreb/Republic of Croatia | 98 |
| SIA Siemens Medical Solutions Diagnostics, Riga/Latvia | 100 |
| Siemens SIA, Riga/Latvia | 100 |
| UAB Siemens, Vilnius/Lithuania | 100 |
| UAB Siemens Medical Solutions Diagnostics, Vilnius/Lithuania | 100 |
| Siemens IT Solutions and Services Finance SA, Luxemburg/Luxemburg | 100 |
| Tantal S.A., Luxemburg/Luxemburg | 0* |
| Tecnomatix Technologies SARL, Luxemburg/Luxemburg | 100 |
| TFM International S.A. i.L., Luxemburg/Luxemburg | 100 |
| Security Management Technologies DOOEL, Skopje/Macedonia | 100 |
| Siemens d.o.o. Podgorica, Podgorica/Montenegro | 100 |
| Comos Industry Solutions B.V., Capelle aan den IJssel/Netherlands | 100 |
| Dade Behring B.V., Amstelveen/Netherlands | 100 |
| ETM Benelux B.V., Rosmalen/Netherlands | 100 |
| OSRAM Benelux B.V., Capelle a/d IJssel/Netherlands | 100 |
| ProIn Development N.V., Arnhem/Netherlands | 100 |
| Siemens Audiologie Technik B.V., The Hague/Netherlands | 100 |
| Siemens Building Technologies Holding B.V., Zoetermeer/Netherlands | 100 |
| Siemens Diagnostics Holding II B.V., The Hague/Netherlands | 100 |
| Siemens Finance B.V., The Hague/Netherlands | 100 |
| Siemens Financieringsmaatschappij N.V., The Hague/Netherlands | 100 |
| Siemens Healthcare Diagnostics B.V., Breda/Netherlands | 100 |
| Siemens Industrial Turbomachinery B.V., Hengelo/Netherlands | 100 |
| Siemens Industrial Turbomachinery Holding N.V., Hengelo/Netherlands | 100 |
| Siemens International Holding B.V., The Hague/Netherlands | 100 |
| Siemens Lease B.V., The Hague/Netherlands | 100 |
| Siemens Medical Solutions Diagnostics Holding I B.V., The Hague/Netherlands | 100 |
| Siemens Nederland N.V., The Hague/Netherlands | 100 |
| Siemens Product Lifecycle Management Software (NL) B.V., s Hertogenbosch/Netherlands | 100 |
| Siemens Product Lifecycle Management Software II (NL) B.V., Enschede/Netherlands | 100 |
| Siemens Product Lifecycle management Software III (NL) B.V., Enschede/Netherlands | 100 |
| Traxon Technologies EU B.V., Barendrecht/Netherlands | 100 |
| TurboCare B.V., Hengelo/Netherlands | 100 |
| VA TECH ELIN Holding B.V., Amersfoort/Netherlands | 100 |
| Dade Behring AS, Oslo/Norway | 100 |
| OSRAM AS, Baerum/Norway | 100 |
| Siemens AS, Oslo/Norway | 100 |

1 Subsidiary pursuant to § 290 (2) No. 1, HGB.
 2 Subsidiary pursuant to § 290 (2) No. 2, HGB.
 3 Subsidiary pursuant to § 290 (2) No. 3, HGB.
 4 Exemption pursuant to § 264 b, HGB.
 5 Exemption pursuant to § 264 (3), HGB.
 6 No controlling influence due to contractual arrangements or legal circumstances.

7 No significant influence due to contractual arrangements or legal circumstances.
 8 Controlling influence due to contractual arrangements or legal circumstances.
 9 Significant influence due to contractual arrangements or legal circumstances.
 10 Voting interest 50%

September 30, 2009

| | Equity interest in % |
|--|-------------------------|
| Siemens Business Services AS, Oslo/Norway | 100 |
| Siemens Healthcare Diagnostics AS, Asker/Norway | 100 |
| Siemens Höreapparater AS, Lilleström, Lillestroem/Norway | 67 |
| addIT Dienstleistungen GmbH & Co KG, Klagenfurt/Austria | 100 |
| Arbeitsmarktservice BetriebsgmbH, Vienna/Austria | 60 |
| Arbeitsmarktservice BetriebsgmbH & Co KG, Vienna/Austria | 60 |
| ComBuild Kommunikations & Gebäudetechnologie GmbH, Vienna/Austria | 100 |
| Comos Industry Solutions GmbH, Klagenfurt/Austria | 100 |
| ELIN EBG Traction GmbH, Vienna/Austria | 100 |
| ETM professional control GmbH, Eisenstadt/Austria | 100 |
| FSG Financial Services GmbH, Vienna/Austria | 100 |
| Hochquellstrom-Vertriebs GmbH, Vienna/Austria | 100 |
| INNOVEST Kapitalanlage AG, Vienna/Austria | 100 |
| ITH icoserve technology for healthcare GmbH, Innsbruck/Austria | 69 |
| KDAG Beteiligungen GmbH, Vienna/Austria | 100 |
| Landis & Staefa (Österreich) GmbH, Vienna/Austria | 100 |
| Landis & Staefa Gebäudemanagement-Beteiligungen GmbH, Vienna/Austria | 100 |
| Landis & Staefa GmbH, Vienna/Austria | 100 |
| OSRAM GmbH, Vienna/Austria | 100 |
| SIELOG Systemlogik GmbH, Vienna/Austria | 76 |
| Siemens Aktiengesellschaft Österreich, Vienna/Austria | 100 |
| Siemens Building Technologies GmbH, Vienna/Austria | 100 |
| Siemens Electronics Assembly Systems GmbH & Co KG, Vienna/Austria | 100 |
| Siemens Gebäudemanagement & -Services G.m.b.H., Vienna/Austria | 100 |
| Siemens Healthcare Diagnostics GmbH, Vienna/Austria | 100 |
| Siemens InnoFT Beteiligungen GmbH, Vienna/Austria | 100 |
| Siemens Konzernbeteiligungen GmbH, Vienna/Austria | 100 |
| Siemens Leasing GmbH, Vienna/Austria | 100 |
| Siemens Mitarbeitervorsorgekasse AG, Vienna/Austria | 100 |
| Siemens Pensionskasse AG, Vienna/Austria | 100 |
| Siemens Personaldienstleistungen GmbH & Co KG, Vienna/Austria | 100 |
| Siemens Power Generation Anlagentechnik GmbH, Vienna/Austria | 100 |
| Siemens Product Lifecycle Management Software (AT) GmbH, Linz/Austria | 100 |
| Siemens Transformers Austria GmbH, Vienna/Austria | 100 |
| Siemens Transformers Austria GmbH & Co KG, Vienna/Austria | 100 |
| Siemens Transportation Systems GmbH, Vienna/Austria | 100 |
| Siemens Transportation Systems GmbH & Co KG, Vienna/Austria | 100 |
| Siemens VAI Metals Technologies GmbH, Linz/Austria | 100 |
| Siemens VAI Metals Technologies GmbH & Co, Linz/Austria | 100 |
| Sitos Beteiligungen GmbH, Vienna/Austria | 100 |
| Steiermärkische Medizinarchiv GesmbH, Graz/Austria | 52 |
| Trench Austria GmbH, Leonding/Austria | 100 |
| TSG EDV-Terminal-Service Ges.m.b.H., Vienna/Austria | 99 |
| unit-IT Dienstleistungs GmbH & Co KG, Linz/Austria | 75 |
| VA TECH Vermögensverwaltung AG in Liqu, Linz/Austria | 87 |
| VTW Anlagen Abwicklungs GmbH in Liqu., Vienna/Austria | 100 |
| VVK Versicherungs-Vermittlungs- und Verkehrs-Kontor GmbH, Vienna/Austria | 100 |
| Audio SAT Polska Sp. z o.o., Poznan/Poland | 100 |
| DPC Polska Sp. z o.o., Cracow/Poland | 100 |
| Energoserwis S.A., Lubliniec/Poland | 100 |
| OSRAM Sp. z o.o., Warsaw/Poland | 100 |
| Siemens Finance Sp. z o.o., Warsaw/Poland | 100 |
| Siemens Healthcare Diagnostics Sp. z o.o., Warsaw/Poland | 100 |
| Siemens Product Lifecycle Management Software (PL) Sp. z.o.o., Warsaw/Poland | 100 |
| Siemens Sp. z o.o., Warsaw/Poland | 100 |
| TurboCare Sp. z o.o., Breslau/Poland | 80 |
| Westinghouse Modelpol Sp. z o.o., Lubliniec/Poland | 100 |
| OSRAM Empresa de Aparelhagem Eléctrica Lda., Lisbon/Portugal | 100 |

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- 3 Subsidiary pursuant to § 290 (2) No. 3, HGB.
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- 5 Exemption pursuant to § 264 (3), HGB.
- 6 No controlling influence due to contractual arrangements or legal circumstances.

- 7 No significant influence due to contractual arrangements or legal circumstances.
- 8 Controlling influence due to contractual arrangements or legal circumstances.
- 9 Significant influence due to contractual arrangements or legal circumstances.
- 10 Voting interest 50%

List of subsidiaries and associated companies

of Siemens worldwide in accordance with § 313 (2) HGB

September 30, 2009

| | Equity interest in % |
|--|-------------------------|
| Siemens Healthcare Diagnostics, Unipessoal Lda., Amadora/Portugal | 100 |
| Siemens S.A., Amadora/Portugal | 100 |
| OSRAM Romania S.R.L., Bucharest/Romania | 100 |
| SIEMENS (AUSTRIA) PROIECT SPITAL COLTEA SRL, Bucharest/Romania | 100 |
| Siemens Electrical Installation Technology S.R.L., Sibiu/Romania | 100 |
| Siemens Motor Systems S.R.L., Buzias/Romania | 100 |
| Siemens Program and System Engineering S.R.L., Brasov/Romania | 100 |
| Siemens S.R.L., Bucharest/Romania | 100 |
| SIMEA SIBIU S.R.L., Sibiu/Romania | 100 |
| Sykatec Systems Components Application Technologies SRL, Sibiu/Romania | 100 |
| Wallace & Tiernan Romania S.R.L., Bucharest/Romania | 100 |
| OOO OSRAM, Smolensk/Russian Federation | 100 |
| OOO OEZ-R, Moscow/Russian Federation | 100 |
| OOO OSRAM, Moscow/Russian Federation | 100 |
| OOO Siemens, Moscow/Russian Federation | 100 |
| OOO Siemens – Special Projects, Moscow/Russian Federation | 100 |
| OOO Siemens Elektrozavod High-voltage Engineering, Moscow/Russian Federation | 51 |
| OOO Siemens High Voltage Products, Ufimsker Region/Russian Federation | 51 |
| OOO Siemens IT Solutions and Services, Moscow/Russian Federation | 100 |
| OOO Siemens Management Infrastruktury y Imuschestwa, Moscow/Russian Federation | 100 |
| Siemens Product Lifecycle Management Software (RU), Moscow/Russian Federation | 100 |
| Aptus Elektronik AB, Askim/Sweden | 100 |
| Dade Behring AB, Södertälje/Sweden | 100 |
| Norwesco AB, Täby/Sweden | 51 |
| OSRAM AB, Stockholm/Sweden | 100 |
| Siemens AB, Upplands Väsby/Sweden | 100 |
| Siemens Electronics Assembly Systems AB, Stockholm/Sweden | 100 |
| Siemens Financial Services AB, Stockholm/Sweden | 100 |
| Siemens Healthcare Diagnostics AB, Stockholm, Stockholm/Sweden | 100 |
| Siemens Industrial Turbomachinery AB, Finspong/Sweden | 100 |
| Siemens Laser Analytics AB, Göteborg/Sweden | 100 |
| Siemens Product Lifecycle Management Software AB, Kista/Sweden | 100 |
| Tecnomatix Technologies Sweden AB, Kista/Sweden | 100 |
| Unigraphics Solutions Sverige AB, Kista/Sweden | 100 |
| Care Geräte AG, in Liquidation, Zurich/Switzerland | 100 |
| Comos Industry Solutions GmbH, Rheinfelden/Switzerland | 100 |
| Dade Behring Diagnostics AG, Düringen/Switzerland | 100 |
| Huba Control AG, Würenlos/Switzerland | 100 |
| OSRAM AG, Winterthur/Switzerland | 100 |
| Siemens Audiologie AG, Adliswil/Switzerland | 100 |
| Siemens Beteiligungs-Verwaltung Schweiz AG, Zurich/Switzerland | 100 |
| Siemens Fuel Gasification Technology Holding AG, Zug/Switzerland | 100 |
| Siemens Healthcare Diagnostics AG, Zurich/Switzerland | 100 |
| Siemens Leasing AG, Zurich/Switzerland | 100 |
| Siemens Power Holding AG, Zug/Switzerland | 100 |
| Siemens Product Lifecycle Management Software (CH) AG, Urdorf/Switzerland | 100 |
| Siemens Schweiz AG, Zurich/Switzerland | 100 |
| Stadt/Land Immobilien AG, Zurich/Switzerland | 100 |
| Trench Switzerland AG, Basel/Switzerland | 100 |
| DOO LOHER ELEKTRO SUBOTICA, Subotica/Serbia | 100 |
| OSRAM d.o.o., Belgrade/Serbia | 100 |
| Siemens d.o.o. Beograd, Belgrade/Serbia | 100 |
| OEZ Slovakia, spol. s r.o., Bratislava/Slovakia | 100 |
| OSRAM Slovakia a.s., Nové Zámky/Slovakia | 100 |
| SAT Systémy automatizacnej techniky spol. s r.o., Bratislava/Slovakia | 60 |
| Siemens Medical Solutions Diagnostics, s.r.o. i.L., Bratislava/Slovakia | 100 |
| Siemens Program and System Engineering s.r.o., Bratislava/Slovakia | 100 |
| Siemens s.r.o., Bratislava/Slovakia | 100 |

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5 Exemption pursuant to § 264 (3), HGB.
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7 No significant influence due to contractual arrangements or legal circumstances.
8 Controlling influence due to contractual arrangements or legal circumstances.
9 Significant influence due to contractual arrangements or legal circumstances.
10 Voting interest 50%

List of subsidiaries and associated companies

of Siemens worldwide in accordance with § 313 (2) HGB

September 30, 2009

| | Equity interest in % |
|--|-------------------------|
| SIPRIN s.r.o., Bratislava/Slovakia | 100 |
| DPC Analytical doo, Kranj/Slovenia | 100 |
| Siemens d.o.o., Ljubljana/Slovenia | 100 |
| Dade Behring Iberica Holding, S.L., Barcelona/Spain | 100 |
| Fábrica Electrotécnica Josa, S.A., Barcelona/Spain | 100 |
| Nertus Mantenimiento Ferroviario S.A., Barcelona/Spain | 51 |
| OSRAM S.A., Madrid/Spain | 100 |
| Petnet Soluciones, S.L., Sociedad Unipersonal, Madrid/Spain | 100 |
| Siemens Fire & Security Products, S.A., Madrid/Spain | 100 |
| Siemens Healthcare Diagnostics S.L., Barcelona/Spain | 100 |
| Siemens Holding S.L., Madrid/Spain | 100 |
| Siemens Product Lifecycle Management Software (ES), S.L., Barcelona/Spain | 100 |
| Siemens Renting S.A., Madrid/Spain | 100 |
| Siemens S.A., Madrid/Spain | 100 |
| Siemens VAI Metals Technologies S.A., Guecho/Spain | 100 |
| Telecomunicación, Electrónica y Conmutación S.A., Madrid/Spain | 100 |
| VAI – INGDESI Automation S.L., Guecho/Spain | 100 |
| ANF DATA spol. s r.o., Prague/Czech Republic | 100 |
| ELTODO-dopravní systémy s.r.o., Prague/Czech Republic | 51 |
| ETS Teplice s.r.o., Teplice/Czech Republic | 100 |
| Mary s.r.o., Prague/Czech Republic | 100 |
| OEZ s.r.o., Letohrad/Czech Republic | 100 |
| OSRAM Ceska republika s.r.o., Bruntál/Czech Republic | 100 |
| Siemens Audiologická Technika s.r.o., Prague/Czech Republic | 100 |
| Siemens Electric Machines s.r.o., Drasov/Czech Republic | 100 |
| Siemens Elektromotory s.r.o., Mohelnice/Czech Republic | 100 |
| Siemens Engineering a.s., Prague/Czech Republic | 100 |
| Siemens Healthcare Diagnostics s.r.o., Modrice/Czech Republic | 100 |
| Siemens Industrial Turbomachinery s.r.o., Brno/Czech Republic | 100 |
| Siemens IT Solutions and Services, s.r.o., Prague/Czech Republic | 100 |
| Siemens Kolejova vozidla s.r.o., Prague/Czech Republic | 100 |
| Siemens Nizkonapet ova spinaci technika s.r.o., Trutnov/Czech Republic | 100 |
| Siemens Product Lifecycle Management Software (CZ) s.r.o., Prague/Czech Republic | 100 |
| Siemens s.r.o., Prague/Czech Republic | 100 |
| Zkušebnictví a.s., Prague/Czech Republic | 100 |
| OSRAM Ampul Ticaret A.S., Istanbul/Turkey | 100 |
| Siemens Finansal Kiralama A.S., Istanbul/Turkey | 100 |
| Siemens Healthcare Diagnostik Ticaret Limited Sirketi., Istanbul/Turkey | 100 |
| Siemens Sanayi ve Ticaret A.S., Istanbul/Turkey | 100 |
| DP OSRAM Ukraine, Kiev/Ukraine | 100 |
| OOO OEZ Ukraine, Kiev/Ukraine | 100 |
| Siemens Ukraine, Kiev/Ukraine | 100 |
| evosoft Hungary Szamitastechnikai Kft., Budapest/Hungary | 93 |
| OSRAM Kft., Budapest/Hungary | 100 |
| Siemens Audiologiai Technika, Budapest/Hungary | 100 |
| Siemens Eröműtechnika Kft., Budapest/Hungary | 100 |
| Siemens Investor Kft., Budapest/Hungary | 100 |
| Siemens PSE Program- és Rendszerfejlesztő Kft., Budapest/Hungary | 100 |
| Siemens Transzformátor Kft., Budapest/Hungary | 100 |
| Siemens Zrt., Budapest/Hungary | 100 |
| J. N. Kelly Security Holding Limited, Larnaka/Cyprus | 100 |
| Kintec Cyprus Ltd, Larnaka/Cyprus | 100 |
| 3. America (157 companies) | |
| Ingdesi S.A., Buenos Aires/Argentina | 100 |
| OSRAM Argentina S.A.C.I., Buenos Aires/Argentina | 100 |
| Siemens Healthcare Diagnostics S.A., Buenos Aires/Argentina | 100 |
| Siemens IT Services S.A., Buenos Aires/Argentina | 100 |

- 1 Subsidiary pursuant to § 290 (2) No. 1, HGB.
- 2 Subsidiary pursuant to § 290 (2) No. 2, HGB.
- 3 Subsidiary pursuant to § 290 (2) No. 3, HGB.
- 4 Exemption pursuant to § 264 b, HGB.
- 5 Exemption pursuant to § 264 (3), HGB.
- 6 No controlling influence due to contractual arrangements or legal circumstances.

- 7 No significant influence due to contractual arrangements or legal circumstances.
- 8 Controlling influence due to contractual arrangements or legal circumstances.
- 9 Significant influence due to contractual arrangements or legal circumstances.
- 10 Voting interest 50%

September 30, 2009

| | Equity interest in % |
|--|-------------------------|
| Siemens IT Solutions and Services S.A., Buenos Aires/Argentina | 100 |
| Siemens S.A., Buenos Aires/Argentina | 100 |
| VA TECH International Argentina SA, Buenos Aires/Argentina | 100 |
| VIA Argentina, S.A., Buenos Aires/Argentina | 100 |
| DPC Medlab Ltda., Santa Cruz de la Sierra/Bolivia | 51 |
| Siemens Sociedad Anónima, Santa Cruz de la Sierra/Bolivia | 100 |
| Chemtech Servicos de Engenharia e Software Ltda., Rio de Janeiro/Brazil | 100 |
| Iriel Ind. Com. Sist. Eletr. Ltda., Canoas/Brazil | 100 |
| OSRAM do Brasil Lampadas Elétricas Ltda., Osasco/Brazil | 100 |
| Siemens Eletroeletronica Limitada, Manaus/Brazil | 100 |
| Siemens Healthcare Diagnósticos Ltda., São Paulo/Brazil | 100 |
| Siemens Ltda., São Paulo/Brazil | 100 |
| Siemens Security Services Ltda., São Paulo/Brazil | 100 |
| Siemens Sistemas Para Montagem De Componentes Electronicos Ltda., Sao Paulo/Brazil | 100 |
| Siemens VAI Metals Services Ltda., Volta Redonda/Brazil | 100 |
| Trench Brazil Ltda., Contagem/Brazil | 100 |
| Turbocare Limitada, Sao Paulo, São Paulo/Brazil | 100 |
| Unigraphics Solutions do Brasil Ltda., São Caetano do Sul/Brazil | 100 |
| USFilter Water & Wastewater Equipamentos Ltda., São Paulo/Brazil | 100 |
| VA TECH América do sul Ltda., Rio de Janeiro/Brazil | 100 |
| VAI – INGDESI Automation Ltda., Belo Horizonte/Brazil | 100 |
| Dade Behring Hong Kong Holdings Corporation, Tortola, B.V.I./Virgin Islands(British) | 100 |
| OSRAM Chile Ltda., Santiago de Chile/Chile | 100 |
| Siemens Healthcare Diagnostics S.A., Santiago de Chile/Chile | 100 |
| Siemens S.A., Santiago de Chile/Chile | 100 |
| DPC Medlab Centroamerica S.A., San José/Costa Rica | 51 |
| Siemens S.A., San José/Costa Rica | 100 |
| Siemens Healthcare Diagnostics, S.A., Santo Domingo/Dominican Republic | 100 |
| Siemens Holding S.A., Santo Domingo/Dominican Republic | 100 |
| OSRAM del Ecuador S.A., Guayaquil/Ecuador | 100 |
| Siemens S.A., Quito/Ecuador | 100 |
| Siemens S.A., San Salvador/El Salvador | 100 |
| DPC Medlab Guatemala S.A., Guatemala City/Guatemala | 100 |
| Siemens Electrotécnica S.A., Guatemala City/Guatemala | 100 |
| Siemens S.A., Tegucigalpa/Honduras | 99 |
| Dade Behring Holdings Hong Kong Ltd., Grand Cayman, Cayman Islands/Cayman Islands | 100 |
| Siemens Healthcare Diagnostics Manufacturing Limited, George Town/Cayman Islands | 100 |
| 7243812 Canada Inc., Sault Ste. Marie, Ontario/Canada | 100 |
| ADB Airfield Solutions, Ltd., Mississauga, Ontario/Canada | 100 |
| OSRAM Sylvania Ltd., Mississauga, Ontario/Canada | 100 |
| Siemens Building Technologies Ltd., Mississauga, Ontario/Canada | 100 |
| Siemens Canada Ltd., Mississauga, Ontario/Canada | 100 |
| Siemens Financial Ltd., Mississauga, Mississauga/Canada | 100 |
| SIEMENS HEALTHCARE DIAGNOSTICS LTD., Mississauga, Ontario/Canada | 100 |
| Siemens Milltronics Process Instruments, Inc., Peterborough, Ontario/Canada | 100 |
| Siemens Product Lifecycle Management Software (CA) Ltd., Mississauga, Ontario/Canada | 100 |
| Siemens Transformers Canada Inc., Trois Rivières, Quebec/Canada | 100 |
| Siemens Water Technologies Canada, Inc., Mississauga, Ontario/Canada | 100 |
| Trench Ltd., Saint John, New Brunswick/Canada | 100 |
| Turbocare Canada Ltd., Calgary, Alberta/Canada | 100 |
| VA TECH Ferranti-Packard Transformers Ltd., St. Catharines, Ontario/Canada | 100 |
| Wheelabrator Air Pollution Control (Canada) Inc., Milton, Ontario/Canada | 100 |
| OSRAM de Colombia Iluminaciones S.A., Bogotá/Colombia | 100 |
| Siemens Healthcare Diagnostics Ltda., Bogotá/Colombia | 100 |
| Siemens Manufacturing S.A., Bogotá/Colombia | 100 |
| Siemens S.A., Bogotá/Colombia | 100 |
| Dade Behring, S.A. de C.V., Mexiko D.F./Mexico | 100 |
| Grupo Siemens S.A. de C.V., Mexiko D.F./Mexico | 100 |

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7 No significant influence due to contractual arrangements or legal circumstances.
 8 Controlling influence due to contractual arrangements or legal circumstances.
 9 Significant influence due to contractual arrangements or legal circumstances.
 10 Voting interest 50%

September 30, 2009

| | Equity interest in % |
|---|-------------------------|
| Indústria de Trabajos Eléctricos S.A. de C.V., Ciudad Juárez/Mexico | 100 |
| Industrias OSRAM de México S.A., Tultitlán/Mexico | 100 |
| Ingdesi S.A. de C.V., Monterrey/Mexico | 100 |
| OSRAM de México S.A. de C.V., Tultitlán/Mexico | 100 |
| OSRAM S.A. de C.V., Tultitlán/Mexico | 100 |
| Proyectos de Energia S.A. de C.V., Mexico D.F./Mexico | 100 |
| SIEMENS ELECTRONICS ASSEMBLY SYSTEMS, S. DE R.L. DE C.V., Guadalajara/Mexico | 100 |
| Siemens Healthcare Diagnostics, S. de R.L. de C.V., Mexico D.F./Mexico | 100 |
| Siemens Inmobiliaria S.A. de C.V., Mexico D.F./Mexico | 100 |
| Siemens Innovaciones S.A. de C.V., Mexico D.F./Mexico | 100 |
| Siemens Medical Solutions Diagnostics S. de R.L. de C.V., Mexico D.F./Mexico | 100 |
| Siemens Medical Solutions Servicios S. de R.L. de C.V., Mexico D.F./Mexico | 100 |
| Siemens Product Lifecycle Management Software (MX), S.A. de C.V., Santa Fe/Mexico | 100 |
| Siemens Servicios S.A. de C.V., Mexico D.F./Mexico | 100 |
| Siemens Transformadores, S.A. de C.V., Guanajuato/Mexico | 100 |
| Siemens, S.A. de C.V., Mexico D.F./Mexico | 100 |
| US Filter Chem Feed Systems S.A. de C.V., Tultitlán/Mexico | 100 |
| USFilter Chemfeed S.A. de C.V., Tultitlán/Mexico | 100 |
| Valeo Sylvania Iluminacion S de RL de CV, Queretaro, Mexico/Mexico | 100 |
| Valeo Sylvania Services S de RL de CV, Queretaro/Mexico | 100 |
| Siemens S.A., Managua/Nicaragua | 100 |
| DPC Medlab Panama, S.A., Panama City/Panama | 100 |
| Siemens S.A., Panama-Stadt/Panama | 100 |
| OSRAM de Perú S.A.C., Lima/Peru | 100 |
| Siemens S.A.C., Lima/Peru | 100 |
| Siemens Healthcare Diagnostics S.A., Montevideo/Uruguay | 100 |
| Siemens Telecomunicaciones S.A., Montevideo/Uruguay | 51 |
| ADB Airfield Solutions LLC, Columbus/USA | 100 |
| Comos Industry Solutions Inc., HOUSTON/USA | 100 |
| Dade Finance LLC, Deerfield, IL/USA | 100 |
| Demag Delaval Turbomachinery Corp., Trenton, NJ/USA | 100 |
| Mannesmann Corp., New York, NY/USA | 100 |
| Morgan Construction Company, Worcester, MA/USA | 100 |
| Nimbus Technologies, LLC, Plano, TX/USA | 100 |
| OSRAM Opto Semiconductors, Inc., Sunnyvale, CA/USA | 100 |
| OSRAM SYLVANIA Inc., Danvers, MA/USA | 100 |
| OSRAM SYLVANIA Products Inc., Danvers, MA/USA | 100 |
| OSRAM Sylvania Puerto Rico Corp., Luquillo, PR/USA | 100 |
| P.E.T.NET Houston, LLC, Knoxville, TN/USA | 51 |
| PETNET Indiana LLC, Indianapolis, IN/USA | 50 |
| PETNET Solutions Cleveland, LLC, Knoxville, TN/USA | 63 |
| PETNET Solutions, Inc., Knoxville, TN/USA | 100 |
| Schlesinger-Siemens Electrical, LLC, Alpharetta, GA/USA | 51 |
| Siemens Building Technologies, Inc., Buffalo Grove, IL/USA | 100 |
| Siemens Capital Company LLC, Iselin, NJ/USA | 100 |
| Siemens Communications, Inc., Boca Raton, FL/USA | 100 |
| Siemens Corporate Research, Inc., Princeton, NJ/USA | 100 |
| Siemens Corporation, New York, NY/USA | 100 |
| Siemens Credit Warehouse, Inc., Iselin, NJ/USA | 100 |
| Siemens Demag Delaval Turbomachinery, Inc., Hamilton, NJ/USA | 100 |
| Siemens Diagnostics Finance Co. LLC, Deerfield, IL/USA | 100 |
| Siemens Electronics Assembly Systems, LLC, Suwanee/USA | 100 |
| Siemens Energy & Automation, Inc., Alpharetta, GA/USA | 100 |
| Siemens Energy, Inc., Orlando, FL/USA | 100 |
| Siemens Financial Services, Inc., Iselin, NJ/USA | 100 |
| Siemens Financial, Inc., Iselin, NJ/USA | 100 |
| Siemens Fossil Services, Inc., Orlando, FL/USA | 100 |
| Siemens Generation Services Company, Orlando, FL/USA | 100 |

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- 8 Controlling influence due to contractual arrangements or legal circumstances.
- 9 Significant influence due to contractual arrangements or legal circumstances.
- 10 Voting interest 50%

List of subsidiaries and associated companies

of Siemens worldwide in accordance with § 313 (2) HGB

September 30, 2009

| | Equity interest in % |
|---|-------------------------|
| Siemens Government Services, Inc., Reston, VA/USA | 100 |
| Siemens Healthcare Diagnostics Inc., Tarrytown/USA | 100 |
| Siemens Hearing Instruments, Inc., Piscataway, NJ/USA | 100 |
| Siemens Industry Holdings, Inc., New York/USA | 100 |
| Siemens IT Solutions and Services Inc., Norwalk, CT/USA | 100 |
| Siemens Medical Solutions USA, Inc., Malvern, PA/USA | 100 |
| Siemens Molecular Imaging, Inc., Knoxville, TN/USA | 100 |
| Siemens Power Generation Service Company, Ltd., Orlando, FL/USA | 100 |
| Siemens Product Lifecycle Management Software II (US) Inc., Plano, TX/USA | 100 |
| Siemens Product Lifecycle Management Software Inc., Plano, TX/USA | 100 |
| Siemens Public, Inc., Wilmington, DE/USA | 100 |
| Siemens Shared Services, LLC, Iselin, NJ/USA | 100 |
| Siemens Transportation Systems, Inc., Sacramento, CA/USA | 100 |
| Siemens Treated Water Outsourcing Corp., Rockford, IL/USA | 100 |
| Siemens USA Holdings, Inc., New York, NY/USA | 100 |
| Siemens VAI Services, LLC, Canonsburg, PA/USA | 100 |
| Siemens Water Technologies Corp., Warrendale, PA/USA | 100 |
| Siemens Water Technologies Holding Corp., Warrendale, PA/USA | 100 |
| SMI Holding LLC, New York, NY/USA | 100 |
| Steel Related Technology new LLC, Blytheville, AR/USA | 100 |
| Sylvania Lighting Services Corp., Danvers, MA/USA | 100 |
| The Colorado Medical Cyclotron, LLC, Knoxville, TN/USA | 90 |
| Transport & Distribution Inc., Danvers, MA/USA | 100 |
| Traxon Supply USA Inc., New York, NY/USA | 100 |
| Turbine Airfoil Coating & Repair LLC, Middletown, NY/USA | 51 |
| Turblex Inc., Springfield, MO/USA | 100 |
| TurboCare LLC, Dallas, TX/USA | 100 |
| TurboCare, Inc., Chicopee, MA/USA | 100 |
| UGS Israeli Holdings, Inc., Plano, TX/USA | 100 |
| UGS PLM Solutions Asia/Pacific Incorporated, Plano, TX/USA | 100 |
| Valeo Sylvania LLC, Seymour, IN/USA | 50 ² |
| Wheelabrator Air Pollution Control, Inc., Pittsburgh, PA/USA | 100 |
| Winergy Drive Systems Corp., Elgin, IL/USA | 100 |
| INGDESI de Venezuela C.A., Puerto Ordaz/Venezuela | 100 |
| Siemens Healthcare Diagnostics C.A., Caracas/Venezuela | 100 |
| Siemens S.A., Caracas/Venezuela | 100 |
| TurboCare C.A., Caracas/Venezuela | 100 |
| 4. Asia (179 companies) | |
| Siemens W.L.L., Manama/Bahrain | 51 |
| Siemens Bangladesh Ltd., Dhaka/Bangladesh | 100 |
| ADB Airfield Technologies Limited, Beijing, Beijing/China | 100 |
| Beijing Siemens Cerberus Electronics Ltd., Beijing/China | 80 |
| Chengdu KK&K Power Fan Co., Ltd., Chengdu/China | 51 |
| Chung Tak Lighting Control Systems (Guangzhou) Ltd., Guangzhou/China | 59 |
| DPC (Tianjin) Co., Ltd., Tianjin/China | 100 |
| HV-Turbo Shanghai Company Ltd., Shanghai/China | 100 |
| Morgan Electric (Shanghai) Company, Ltd., Shanghai/China | 100 |
| Morgan Mill Parts (Shanghai) Co., Ltd., Shanghai/China | 100 |
| Morgan Morgoil (Shanghai) Company, Ltd., Shanghai/China | 100 |
| Morgan Rolling Mill (Shanghai) Co., Ltd., Shanghai/China | 100 |
| MWB (Shanghai) Co Ltd., Shanghai/China | 65 |
| Ningbo Zuoming Electronics Co. Ltd., Ningbo/China | 100 |
| OSRAM China Lighting Ltd., Foshan/China | 90 |
| OSRAM Kunshan Display Optic Co. Ltd., Kunshan/China | 100 |
| Siemens Building Technologies (Tianjin) Ltd., Tianjin/China | 70 |
| Siemens Circuit Protection Systems Ltd., Shanghai/China | 75 |
| Siemens Electrical Apparatus Ltd., Suzhou/China | 100 |

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5 Exemption pursuant to § 264 (3), HGB.
6 No controlling influence due to contractual arrangements or legal circumstances.

7 No significant influence due to contractual arrangements or legal circumstances.
8 Controlling influence due to contractual arrangements or legal circumstances.
9 Significant influence due to contractual arrangements or legal circumstances.
10 Voting interest 50%

September 30, 2009

| | Equity interest in % |
|---|-------------------------|
| Siemens Electrical Drives (Shanghai) Ltd., Shanghai/China | 100 |
| Siemens Electrical Drives Ltd., Tianjin/China | 85 |
| Siemens Electronics Assembly Systems Ltd., Shanghai, Shanghai/China | 100 |
| Siemens Factory Automation Engineering Ltd., Beijing/China | 68 |
| Siemens Finance and Leasing Ltd., Beijing/China | 100 |
| Siemens Financial Services Ltd., Beijing/China | 100 |
| Siemens Gas Turbine Parts Ltd., Shanghai/China | 51 |
| Siemens Healthcare Diagnostics (Shanghai) Co. Ltd., Shanghai/China | 100 |
| Siemens Hearing Instruments (Suzhou) Co. Ltd., Suzhou/China | 100 |
| Siemens High Voltage Circuit Breakers Ltd., Hangzhou/China | 51 |
| Siemens High Voltage Switchgear Guangzhou Ltd., Guangzhou/China | 94 |
| Siemens High Voltage Switchgear Ltd., Shanghai/China | 51 |
| Siemens Industrial Automation Ltd., Shanghai/China | 90 |
| Siemens Industrial Turbomachinery (Huludao) Co. Ltd., Huludao/China | 70 |
| Siemens International Trading Ltd., Shanghai, Shanghai/China | 100 |
| Siemens Ltd., China, Beijing/China | 100 |
| Siemens Manufacturing and Engineering Centre Ltd., Shanghai/China | 51 |
| Siemens Mechanical Drive Systems (Tianjin) Co., Ltd., Tianjin/China | 100 |
| Siemens Medical Solutions Diagnostics Ltd., Beijing/China | 100 |
| Siemens Medium Voltage Switching Technologies (Wuxi) Ltd., Wuxi/China | 85 |
| Siemens Mindit Magnetic Resonance Ltd., Shenzhen/China | 75 |
| Siemens Numerical Control Ltd., Nanjing/China | 80 |
| Siemens PLM Software (Shenzhen) Limited, Shenzhen/China | 100 |
| Siemens PLM Software Solutions (Shanghai) Co., Ltd., Shanghai/China | 100 |
| Siemens Power Automation Ltd., Nanjing/China | 100 |
| Siemens Power Equipment Packages Co. Ltd., Shanghai, Shanghai/China | 65 |
| Siemens Power Plant Automation Ltd., Nanjing/China | 100 |
| Siemens Process Analytics Co. Ltd., Shanghai, Shanghai/China | 100 |
| Siemens Program and System Engineering (Nanjing) Co. Ltd., Nanjing/China | 100 |
| Siemens Sensors & Communication Ltd., Dalian/China | 100 |
| Siemens Shanghai Medical Equipment Ltd., Shanghai/China | 100 |
| Siemens Signalling Co. Ltd., Xi'an, Xian/China | 70 |
| Siemens Standard Motors Ltd., Jiangsu, Yizheng/China | 100 |
| Siemens Surge Arresters Ltd., Wuxi/China | 100 |
| Siemens Switchgear Co. Ltd., Shanghai/China | 55 |
| Siemens Technology Development (Beijing) Ltd. Corp., Beijing/China | 90 |
| Siemens Transformer (Wuhan) Company Ltd., Wuhan City/China | 100 |
| Siemens Transformer Company Ltd., Jinan/China | 90 |
| Siemens VAI Manufacturing (Taicang) Co., Ltd., Taicang/China | 100 |
| Siemens Water Technologies and Engineering (Tianjin) Co., Ltd., Tianjin/China | 68 |
| Siemens Water Technologies Ltd., Beijing/China | 100 |
| Siemens Wind Power Blades (Shanghai) Co., Ltd., Shanghai/China | 100 |
| Siemens Wiring Accessories Shandong Ltd., Zibo/China | 68 |
| Siemens X-Ray Vacuum Technology Ltd., Wuxi/China | 100 |
| Sunny World (Shaoxing) Green Lighting Co., Ltd., Shaoxing/China | 100 |
| Trench High Voltage Products Ltd., Shenyang, Shenyang/China | 65 |
| VA TECH Elin Transformer Guangzhou Co. Ltd., Guangzhou/China | 63 |
| Winergy Drive Systems (Tianjin) Co. Ltd., Tianjin/China | 100 |
| Avenues (Hong Kong) Limited, Hongkong/Hongkong | 100 |
| Dade Behring Hong Kong, Ltd., Hongkong/Hongkong | 100 |
| Morgan-China Ltd., Hongkong/Hongkong | 100 |
| OSRAM Asia Pacific Ltd., Hongkong/Hongkong | 100 |
| OSRAM Holding Company Ltd., Hongkong/Hongkong | 100 |
| OSRAM Lighting Control Systems Ltd., Hongkong/Hongkong | 65 |
| OSRAM Opto Semiconductors Asia Ltd., Hongkong/Hongkong | 100 |
| Siemens Building Technologies (China) Ltd., Hongkong/Hongkong | 100 |
| Siemens Building Technologies (Hong Kong/China) Ltd., Hongkong/Hongkong | 100 |
| Siemens Healthcare Diagnostics Limited, Hongkong/Hongkong | 100 |

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6 No controlling influence due to contractual arrangements or legal circumstances.

7 No significant influence due to contractual arrangements or legal circumstances.
8 Controlling influence due to contractual arrangements or legal circumstances.
9 Significant influence due to contractual arrangements or legal circumstances.
10 Voting interest 50%

List of subsidiaries and associated companies

of Siemens worldwide in accordance with § 313 (2) HGB

September 30, 2009

| | Equity interest in % |
|--|-------------------------|
| Siemens Ltd., Hongkong/Hongkong | 100 |
| Siemens Product Lifecycle Management Software (HK) Limited, Hongkong/Hongkong | 100 |
| Siemens Water Technologies International Sales Ltd., Hongkong/Hongkong | 100 |
| Sunny World Ltd., Hongkong/Hongkong | 80 |
| Traxon Technologies Ltd., Hongkong/Hongkong | 51 |
| Dade Behring Diagnostics India Pvt. Ltd., Neu Delhi/India | 100 |
| Flender Ltd., Kolkata/India | 100 |
| Morgan Construction Company India Private Limited, Mumbai/India | 100 |
| OSRAM India Pvt. Ltd., Gurgaon/India | 100 |
| Powerplant Performance Improvement Ltd., Neu Delhi/India | 50 ¹ |
| Siemens Building Technologies Pvt. Ltd., Chennai/India | 86 |
| Siemens Corporate Finance Pvt. Ltd., Mumbai/India | 100 |
| Siemens Healthcare Diagnostics Ltd., Vadodara/India | 69 |
| Siemens Hearing Instruments Pvt. Ltd., Bengaluru/India | 100 |
| Siemens Information Processing Services Pvt. Ltd., Bengaluru/India | 100 |
| Siemens Information Systems Ltd., Mumbai/India | 100 |
| Siemens Ltd., Mumbai/India | 55 |
| Siemens Nixdorf Information Systems Pvt. Ltd., Mumbai/India | 100 |
| Siemens Power Engineering Pvt. Ltd., Gurgaon/India | 100 |
| Siemens Product Lifecycle Management Software (India) Private Limited, Neu Delhi/India | 100 |
| Siemens Rolling Stock Pvt. Ltd., Mumbai/India | 100 |
| Siemens VAI Metals Technologies Private Limited, Kolkata/India | 100 |
| Vista Security Technics Private Limited, Chennai/India | 100 |
| Winergy Drive Systems India Pvt. Ltd., Chennai/India | 100 |
| P.T. OSRAM Indonesia, Tangerang/Indonesia | 100 |
| P.T. Siemens Hearing Instruments, Batam/Indonesia | 100 |
| P.T. Siemens Indonesia, Jakarta/Indonesia | 100 |
| Demag Delaval Desoil Services (Sherkate Sahami Khass), Qeshm/Iran | 51 |
| OSRAM Lamp (P.J.S) Co., Teheran/Iran | 51 |
| Siemens Sherkate Sahami (Khass), Teheran/Iran | 96 |
| Robcad Limited, Herzliya/Israel | 100 |
| Siemens Israel Ltd., Tel Aviv/Israel | 100 |
| Siemens Product Lifecycle Management Software (IL) Ltd., Herzliya/Israel | 100 |
| Siemens Product Lifecycle Management Software 2 (IL) Ltd., Herzliya/Israel | 100 |
| Siemens Transportation Turnkey Systems Ltd., Tel Aviv/Israel | 100 |
| UGS Israeli Holdings (Israel) Ltd., Herzliya/Israel | 100 |
| Mochida Siemens Medical Systems Co. Ltd., Tokyo/Japan | 90 |
| OSRAM Ltd., Yokohama/Japan | 100 |
| OSRAM-MELCO Ltd., Yokohama/Japan | 51 |
| OSRAM-MELCO Toshiba Lighting Ltd., Yokosuka/Japan | 50 |
| Siemens Financial Services K.K., Tokyo/Japan | 100 |
| Siemens Healthcare Diagnostics K.K., Tokyo/Japan | 100 |
| Siemens Hearing Instruments K.K., Tokyo/Japan | 100 |
| Siemens K.K., Tokyo/Japan | 100 |
| Siemens Kameda Healthcare IT Systems K.K., Tokyo/Japan | 67 |
| Siemens Product Lifecycle Management Software (JP) K.K., Tokyo/Japan | 100 |
| Siemens Product Lifecycle Management Software II (JP) K.K., Tokyo/Japan | 100 |
| Siemens-Asahi Medical Technologies Ltd., Tokyo/Japan | 90 |
| Yaskawa Siemens Numerical Controls Corp., Tokyo/Japan | 100 |
| Siemens TOO, Almaty/Kazakhstan | 100 |
| OSRAM Korea Co. Ltd., Ansan-City/Korea | 100 |
| Siemens Healthcare Diagnostics Limited, Seoul/Korea | 100 |
| Siemens Ltd., Seoul/Korea | 100 |
| Siemens PETNET Korea Co. Ltd., Seoul/Korea | 100 |
| Siemens Product Lifecycle Management Software (KR) Ltd., Seoul/Korea | 100 |
| Siemens Shinwha Co., Ltd., Incheon/Korea | 100 |
| Siemens Electrical & Electronic Services K.S.C., Kuwait/Kuwait | 47 ³ |
| Dade Behring Diagnostics (Malaysia) Sdn. Bhd., Petalang Jaya, Selangor/Malaysia | 100 |

¹ Subsidiary pursuant to § 290 (2) No. 1, HGB.

² Subsidiary pursuant to § 290 (2) No. 2, HGB.

³ Subsidiary pursuant to § 290 (2) No. 3, HGB.

⁴ Exemption pursuant to § 264 b, HGB.

⁵ Exemption pursuant to § 264 (3), HGB.

⁶ No controlling influence due to contractual arrangements or legal circumstances.

⁷ No significant influence due to contractual arrangements or legal circumstances.

⁸ Controlling influence due to contractual arrangements or legal circumstances.

⁹ Significant influence due to contractual arrangements or legal circumstances.

¹⁰ Voting interest 50%

September 30, 2009

| | Equity interest in % |
|--|-------------------------|
| EPE Reyrolle (Malaysia) Sdn. Bhd., Kuala Lumpur/Malaysia | 100 |
| OSRAM (Malaysia) Sdn. Bhd., Kuala Lumpur/Malaysia | 100 |
| Osram Opto Semiconductors (Malaysia) Sdn Bhd, Penang/Malaysia | 100 |
| OSRAM Wafer Technologies Sdn. Bhd., Penang/Malaysia | 100 |
| Siemens Healthcare Diagnostics Sdn. Bhd., Petaling Jaya/Malaysia | 100 |
| Siemens Malaysia Sdn. Bhd., Petaling Jaya/Malaysia | 100 |
| Siemens Transportation Turnkey Systems Sdn. Bhd., Kuala Lumpur/Malaysia | 100 |
| Sountex Hearing Instruments Sdn. Bhd., Kuala Lumpur/Malaysia | 100 |
| VA TECH Holdings (Malaysia) Sdn. Bhd., Kuala Lumpur/Malaysia | 100 |
| VA TECH Malaysia Sdn., Kuala Lumpur/Malaysia | 30 ³ |
| Siemens L.L.C., Muscat/Oman | 51 |
| Siemens Pakistan Engineering Co. Ltd., Karachi/Pakistan | 66 |
| Dade Behring Diagnostics Philippines, Inc., Manila/Philippines | 100 |
| OSRAM Philippines Ltd. Corp., Manila/Philippines | 100 |
| Siemens Power Operations, Inc., Manila/Philippines | 100 |
| Siemens, Inc., Manila/Philippines | 100 |
| Siemens W.L.L., Doha/Qatar | 49 ³ |
| Arabia Electric Ltd. (Equipment), Jeddah/Saudi Arabia | 0 ⁸ |
| ISCOSA Industries and Maintenance Ltd., Riad/Saudi Arabia | 51 |
| Siemens Ltd., Jeddah/Saudi Arabia | 51 |
| VA TECH T & D Co. Ltd., Riad/Saudi Arabia | 51 |
| iMetrex Technologies Pte. Ltd., Singapore/Singapore | 100 |
| OSRAM Pte. Ltd., Singapore/Singapore | 100 |
| Siemens Electronics Assembly Systems Pte. Ltd, Singapore/Singapore | 100 |
| Siemens Energy Management and Information Systems Pte. Ltd., Singapore/Singapore | 51 |
| Siemens Healthcare Diagnostics Pte. Ltd., Singapore/Singapore | 100 |
| Siemens Medical Instruments Pte. Ltd., Singapore/Singapore | 100 |
| Siemens Product Lifecycle Management Software (SG) Pte. Ltd., Singapore/Singapore | 100 |
| Siemens Product Lifecycle Management Software II (SG) Pte. Ltd., Singapore/Singapore | 100 |
| Siemens Pte. Ltd., Singapore/Singapore | 100 |
| OSRAM Taiwan Company Ltd., Taipeh/Taiwan | 100 |
| Siemens Ltd., Taipeh/Taiwan | 100 |
| Siemens Product Lifecycle Management Software (TW) Co. Ltd., Taipeh/Taiwan | 100 |
| OSRAM Thailand Co. Ltd., Bangkok/Thailand | 100 |
| Siemens Industrial Services Ltd., Bangkok/Thailand | 100 |
| Siemens Limited, Bangkok/Thailand | 99 |
| Siemens Product Lifecycle Management Software (TH) Co. Ltd., Bangkok/Thailand | 100 |
| VA TECH Holding (Thailand) Co. Ltd., Bangkok/Thailand | 49 ³ |
| VA TECH Transmission & Distribution Co. Ltd., Bangkok/Thailand | 100 |
| OSRAM Middle East FZE, Dubai/United Arab Emirates | 100 |
| SD (Middle East) LLC, Dubai/United Arab Emirates | 49 ² |
| Siemens LLC, Abu Dhabi/United Arab Emirates | 49 ³ |
| Siemens Automation Systems Ltd., Binh Duong/Vietnam | 100 |
| Siemens Ltd., Ho Chi Minh City/Vietnam | 100 |
| 5. Africa (39 companies) | |
| Siemens Healthcare Diagnostics S.A.E. Cairo/Egypt | 100 |
| Siemens Ltd. for Trading, Cairo/Egypt | 100 |
| Siemens Technologies S.A.E., Cairo/Egypt | 90 |
| VA TECH Transmission & Distribution s.a.e., Cairo/Egypt | 100 |
| ESTEL Rail Automation SPA, Algiers/Algeria | 51 |
| Siemens Spa, Algiers/Algeria | 100 |
| Siemens S.A., Luanda/Angola | 51 |
| Siemens (Pvt) Ltd., Addis Ababa/Ethiopia | 100 |
| Siemens Kenya Ltd., Nairobi/Kenya | 100 |
| SCIENTIFIC MEDICAL SOLUTION DIAGNOSTICS S.A.R.L., Casablanca/Morocco | 100 |
| Siemens Plant Operations Tahaddart SARL, Tanger/Morocco | 100 |
| Siemens S.A., Casablanca/Morocco | 100 |

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6 No controlling influence due to contractual arrangements or legal circumstances.

7 No significant influence due to contractual arrangements or legal circumstances.
8 Controlling influence due to contractual arrangements or legal circumstances.
9 Significant influence due to contractual arrangements or legal circumstances.
10 Voting interest 50%

September 30, 2009

| | Equity interest in % |
|--|-------------------------|
| Dade Behring Mauritius Holding Ltd., Port Louis/Mauritius | 100 |
| Siemens Lda., Maputo/Mozambique | 100 |
| Siemens Pty. Ltd., Windhoek/Namibia | 100 |
| Siemens Ltd., Lagos/Nigeria | 68 |
| VOEST-ALPINE Technical Services Nigeria Ltd., Warri/Nigeria | 100 |
| Siemens Pty. Ltd., Gaborone/Republic of Botswana | 100 |
| Business Venture Investments No 626 (Pty) Ltd, Johannesburg/South Africa | 0 ⁸ |
| Comos Industry Solutions (Pty) Ltd, Bryanston, Johannesburg/South Africa | 100 |
| Dade Behring South Africa (Pty) Ltd, Randjesfontein/South Africa | 100 |
| Flender Power Transmission (Pty) Ltd., Johannesburg/South Africa | 100 |
| Impilo Consortium (Pty.) Ltd., La Lucia/South Africa | 31 ⁸ |
| Linacre Investments (Pty) Ltd., Kenilworth/South Africa | 0 ⁸ |
| Marqott (Proprietary) Limited, Pretoria/South Africa | 100 |
| Marqott Holdings (Pty.) Ltd., Pretoria/South Africa | 100 |
| OSRAM (Pty.) Ltd., Midrand/South Africa | 100 |
| Siemed Services (Pty.) Ltd., Mayville/South Africa | 51 |
| Siemens Asset Finance (Proprietary) Ltd., Johannesburg/South Africa | 100 |
| Siemens Business Services Holdings (Pty.) Ltd., Johannesburg/South Africa | 100 |
| Siemens Demag Delaval Turbomachinery (Pty.) Ltd., Johannesburg/South Africa | 100 |
| Siemens Healthcare Diagnostics (Pty.) Limited, Isando/South Africa | 100 |
| Siemens Hearing Solution (Pty.) Ltd., Randburg/South Africa | 100 |
| Siemens IT Solutions and Services (Pty) Ltd., Johannesburg/South Africa | 100 |
| Siemens Ltd., Midrand/South Africa | 70 |
| Siemens Real Estate Management (Pty.) Ltd., Umtata/South Africa | 100 |
| SIEMENS VAI METALS SERVICES (Pty) Ltd., Johannesburg/South Africa | 100 |
| Siemens Ltd., Dar Es Salaam/Tansania | 100 |
| Siemens S.A., Tunis/Tunisia | 100 |
| 6. Australia/New Zealand/Oceans (12 companies) | |
| King Hearing Aids Pty. Ltd., Bayswater/Australia | 100 |
| Memcor Australia Pty. Ltd., South Windsor/Australia | 100 |
| OSRAM Australia Pty. Ltd., Sydney/Australia | 100 |
| Siemens Healthcare Diagnostics Limited, Bayswater/Australia | 100 |
| Siemens Hearing Instruments Pty. Ltd., Bayswater/Australia | 100 |
| Siemens Ltd., Bayswater/Australia | 100 |
| Siemens Product Lifecycle Management Software (AUS) Pty Ltd., Melbourne/Australia | 100 |
| Siemens Rail Services Bayside Pty. Ltd., Bayside/Australia | 100 |
| Siemens Rail Services Swanston Pty. Ltd., Swanston/Australia | 100 |
| VA TECH Australia Pty. Ltd., Melbourne/Australia | 100 |
| Siemens (N.Z.) Ltd., Auckland/New Zealand | 100 |
| Siemens Healthcare Diagnostics Limited, Wellington/New Zealand | 100 |
| B) Not consolidated | |
| 1. Germany (48 companies) | |
| a) Due to restrictions on the use of assets | |
| Atecs Mannesmann Unterstützungskasse GmbH, Mülheim an der Ruhr | 100 |
| Unterstützungskasse der VDO Mess- und Regeltechnik GmbH, Schwalbach am Taunus | 100 |
| b) On the basis of immateriality | |
| ADB Airfield Solutions Verwaltungs GmbH, Nuremberg | 100 |
| Ausbildungszentrum für Technik, Informationsverarbeitung und Wirtschaft gemeinnützige GmbH (ATIW), Paderborn | 100 |
| CAPTA Grundstücks-Verwaltungsgesellschaft mbH, Grünwald | 100 |
| CAS innovations Management GmbH, Erlangen | 100 |
| DKS Dienstleistungsgesellschaft f. Kommunikationsanlagen des Stadt- und Regionalverkehrs mbH, Cologne | 51 |
| EDI – USS Verwaltungsgesellschaft mbH, Munich | 100 |
| FACTA Grundstücks-Entwicklungs- und Verwaltungsgesellschaft mbH, Munich | 100 |
| GHG Vermögensverwaltungs-GmbH & Co. KG i.L., Grünwald | 100 |
| itp Finanzservice Verwaltungsgesellschaft GmbH, Salzkotten | 70 |

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6 No controlling influence due to contractual arrangements or legal circumstances.

7 No significant influence due to contractual arrangements or legal circumstances.

8 Controlling influence due to contractual arrangements or legal circumstances.

9 Significant influence due to contractual arrangements or legal circumstances.

10 Voting interest 50%

September 30, 2009

| | Equity interest in % |
|---|-------------------------|
| KMK Kunststoff Metall und Komponenten Verwaltungs-GmbH, Karlsruhe | 100 |
| Kraftwerksgesellschaft Völklingen mbH & Co. KG, Völklingen | 100 |
| Kyros 2848 GmbH, Munich | 100 |
| Kyros 2849 GmbH, Munich | 100 |
| Kyros 5 Beteiligungsgesellschaft mbH, Munich | 100 |
| Light Distribution Gesellschaft mbH, Herbrechtingen | 100 |
| MCE Anlagen- und Rohrleitungsbau GmbH, Ratingen | 100 |
| OBTec Steuerungstechnik GmbH, Munich | 100 |
| Osteodynamix GmbH, Munich | 100 |
| Perlach Grundstücks-Verwaltungsgesellschaft mbH, Grünwald | 100 |
| REMECH Systemtechnik Verwaltungs-GmbH, Kamsdorf | 100 |
| SiCED Electronics Development Verwaltungs-GmbH, Erlangen | 51 |
| Siemens Beteiligungen Management GmbH, Grünwald | 100 |
| Siemens Building Technologies Beteiligungs-GmbH, Erlangen | 100 |
| Siemens Busbar Trunking Systems Verwaltungs- GmbH, Cologne | 100 |
| Siemens Electronics Assembly Systems Beteiligungen Verwaltungs GmbH, Munich | 100 |
| Siemens Electronics Assembly Systems Management GmbH, Munich | 100 |
| Siemens Fuel Gasification Technology Verwaltungs GmbH, Freiberg | 100 |
| Siemens Global Innovation Partners Management GmbH, Munich | 100 |
| Siemens Industriepark Karlsruhe Verwaltungs-GmbH, Karlsruhe | 100 |
| Siemens Programm- und Systementwicklung GmbH, Hamburg | 100 |
| Siemens Real Estate Management GmbH, Grünwald | 100 |
| Siemens Spezial-Investmentaktiengesellschaft mit TGV, Frankfurt am Main | 100 |
| Siemens Technopark Berlin Verwaltungs GmbH, Berlin | 100 |
| Siemens Technopark Bruchsal Verwaltungs GmbH, Bruchsal | 100 |
| Siemens Technopark Hanau Management GmbH, Hanau | 100 |
| Siemens Technopark Mülheim Verwaltungs-GmbH, Mülheim a. d. Ruhr | 100 |
| Siemens Technopark Nürnberg Verwaltungs GmbH, Nuremberg | 100 |
| Siemens Technopark Verwaltungsgesellschaft mbH, Munich | 100 |
| Siemens Venture Capital Fund 1 GmbH, Munich | 100 |
| Siemens Venture Capital Fund 2 GmbH, Munich | 100 |
| SIM 7. Grundstücksverwaltungs- und -beteiligungs-GmbH, Munich | 100 |
| SIM 16. Grundstücksverwaltungs- und -beteiligungs-GmbH, Munich | 100 |
| SIM 20. Grundstücksverwaltungs- und -beteiligungs-GmbH, Erlangen | 100 |
| Vertacross Verwaltungsgesellschaft mbH i.L., Nuremberg | 100 |
| Verwaltung Poolbeg Vermiet GmbH, Munich | 100 |
| ZIRKON Grundstücks-Verwaltungsgesellschaft mbH, Grünwald | 100 |

2. International (40 companies)**b) On the basis of immateriality**

| | |
|---|-----|
| Schneider Electric High Voltage Trading & Distribution LLC, Cairo/Egypt | 100 |
| PLM Services Pty. Ltd., Melbourne/Australia | 100 |
| Siemens Building Technologies Pty. Ltd., Mount Waverley/Australia | 100 |
| Schneider Alta Tensao Servicos Ltda., Itajai/Brazil | 100 |
| Bewator Antech A/S, Ballerup/Denmark | 100 |
| Project Management Company A.E., Athens/Greece | 51 |
| VAI Pomini Ltd., Sheffield, Yorkshire/Great Britain | 100 |
| Asia Care Holding Limited, Hongkong/Hongkong | 100 |
| Telegyr Systems (China) Co. Ltd., Kowloon/Hongkong | 100 |
| Siemens Demag Delaval Turbomachinery Pvt. Ltd., Pune/India | 100 |
| Almex S.R.L., Milan/Italy | 100 |
| VTW ANLAGEN ITALIA S.r.l., in liquidazione, Milan/Italy | 100 |
| DPC d.o.o. "u likvidaciji" Zagreb, Zagreb/Republic of Croatia | 100 |
| Advanced Communications Solutions Sdn. Bhd., Kuala Lumpur/Malaysia | 51 |
| Siemens Integra Transportation Systems Sdn. Bhd., Kuala Lumpur/Malaysia | 100 |
| Siemens S.r.l., Chisinau/Moldavie | 100 |
| addIT Dienstleistungen GmbH, Klagenfurt/Austria | 100 |
| Siemens Electronics Assembly Systems GmbH, Vienna/Austria | 100 |

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- 7 No significant influence due to contractual arrangements or legal circumstances.
- 8 Controlling influence due to contractual arrangements or legal circumstances.
- 9 Significant influence due to contractual arrangements or legal circumstances.
- 10 Voting interest 50%

September 30, 2009

| | Equity interest in % |
|---|-------------------------|
| Siemens Personaldienstleistungen GmbH, Vienna/Austria | 100 |
| unit-IT Dienstleistungs GmbH, Linz/Austria | 75 |
| VA TECH Transmission & Distribution GmbH, Vienna/Austria | 100 |
| Siemens Building Technologies, Inc., Makati City/Philippines | 100 |
| OOO Demag Delaval Industrial Turbomachinery, Moscow/Russian Federation | 100 |
| OOO S-Technology, Moscow/Russian Federation | 100 |
| Westinghouse Saudi Arabia Ltd., Riad/Saudi Arabia | 100 |
| Flender Svenska AB i likvidation, Hudding/Sweden | 100 |
| Elektrowatt GmbH, in Liquidation, Zurich/Switzerland | 100 |
| Intercom Telecommunication System AG in Liquidation, Bäch/Switzerland | 100 |
| VTW Anlagen Schweiz AG in Liquidation, Winterthur/Switzerland | 100 |
| Siemens Pvt. Ltd., Harare/Zimbabwe | 100 |
| SIEMENS TRANSPORTATION SYSTEMS d.o.o. in liquidation, Maribor/Slovenia | 100 |
| ADB Airfield Solutions (PTY) Ltd., Johannesburg/South Africa | 100 |
| Flender Services (SA) (Pty.) Ltd., Elandsfontein/South Africa | 100 |
| FUCHS Systemtechnik (South Africa) (Pty) Ltd., Rivonia/South Africa | 100 |
| Mannesmann (Pty.) Ltd., Johannesburg/South Africa | 100 |
| Siemens Building Technologies (Pty) Ltd., Johannesburg, Midrand, Midrand, Johannesburg/South Africa | 100 |
| Siemens Enterprise Communications (Pty.) Ltd., Johannesburg/South Africa | 60 |
| VDO Car Communication South Africa (Pty.) Ltd., Martindale/South Africa | 100 |
| Siemens OOO, Taschkent/Uzbekistan | 100 |
| Siemens Electro Industrial S.A., Caracas/Venezuela | 100 |

II. Associated companies

A) Consolidated at Equity

1. Germany (19 companies)

| | |
|---|----|
| BGZ Beteiligungsgesellschaft Zukunftsenergien AG, Husum | 25 |
| BSH Bosch und Siemens Hausgeräte GmbH, Munich | 50 |
| BWI Informationstechnik GmbH, Meckenheim | 50 |
| Dräger Medical AG & Co. KG, Lübeck | 25 |
| Energy Services GmbH i.L., Leipzig | 50 |
| First Sensor Technology GmbH, Berlin | 29 |
| IFTEC GmbH & Co. KG, Leipzig | 50 |
| Infineon Technologies Bipolar GmbH & Co. KG, Warstein | 40 |
| Innovative Wind Concepts GmbH, Husum | 50 |
| Krauss-Maffei Wegmann GmbH & Co. KG, Munich | 49 |
| Krempel Isolierteile GmbH & Co. KG, Thalheim | 49 |
| Maschinenfabrik Reinhausen GmbH, Regensburg | 26 |
| Maxxtec AG, Sinsheim | 22 |
| MeVis BreastCare GmbH & Co. KG, Bremen | 49 |
| PolyC GmbH & Co. KG, Fürth | 49 |
| Setrix AG, Munich | 26 |
| Thermosensorik GmbH, Erlangen | 36 |
| UBS Real Estate Kapitalanlagegesellschaft mbH, Munich | 49 |
| Voith Hydro Holding GmbH & Co. KG, Heidenheim | 35 |

2. Europe (without Germany) (23 companies)

| | |
|---|----|
| EMGO N.V., Lommel/Belgium | 50 |
| T-Power NV, Brussels/Belgium | 33 |
| AREVA NP S.A.S., Courbevoie/France | 34 |
| TRIXELL S.A.S., Moirans/France | 25 |
| Eviop-Tempo A.E. Electrical Equipment Manufacturers, Vassilikó Évias/Euböa/Greece | 48 |
| Capital Meters Holdings Ltd., London/Great Britain | 20 |
| Archimede Solar Energy S.p.A., Massa Martana/Italy | 28 |
| Medical Systems S.p.A., Genova/Italy | 45 |
| Solutions & Infrastructure Services Limited, Gzira/Malta | 50 |
| Enterprise Networks Holdings B.V., Amsterdam, Amsterdam/Netherlands | 49 |
| Nokia Siemens Networks Holding B.V., Amsterdam/Netherlands | 50 |

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2 Subsidiary pursuant to § 290 (2) No. 2, HGB.

3 Subsidiary pursuant to § 290 (2) No. 3, HGB.

4 Exemption pursuant to § 264 b, HGB.

5 Exemption pursuant to § 264 (3), HGB.

6 No controlling influence due to contractual arrangements or legal circumstances.

7 No significant influence due to contractual arrangements or legal circumstances.

8 Controlling influence due to contractual arrangements or legal circumstances.

9 Significant influence due to contractual arrangements or legal circumstances.

10 Voting interest 50%

September 30, 2009

| | Equity interest in % |
|--|-------------------------|
| "smart technologies" Management-Beratungs- und Beteiligungsgesellschaft m.b.H., Vienna/Austria | 26 |
| CYBERDOC Gesellschaft für Digitale Kommunikation im Notariat GmbH & Co KG, Vienna/Austria | 50 |
| ELIN GmbH & Co KG, Linz/Austria | 50 |
| RV Abwicklung GmbH in Liqu., Linz/Austria | 50 |
| Siemens Bacon GmbH & Co KG, Vienna/Austria | 50 |
| vatron gmbh, Linz/Austria | 29 |
| OOO Siemens Elektroprivod, St. Petersburg/Russian Federation | 50 |
| OOO VIS Automation, a joint enterprise of VIS and Siemens, Moscow/Russian Federation | 49 |
| ZAO Interautomatika, Moscow/Russian Federation | 46 |
| ZAO Systema-Service, St. Petersburg/Russian Federation | 26 |
| Certas AG, Zurich/Switzerland | 50 |
| Interessengemeinschaft TUS, Männedorf/Switzerland | 50 |
| 3. America (16 companies) | |
| Sistemas Catastrales S.A., Buenos Aires/Argentina | 50 |
| CVL Componentes de Vidro Ltda., Caçapava/Brazil | 50 |
| PowerU International Ltd., George Town/Cayman Islands | 22 |
| Brockton Power Company LLC, Boston, MA/USA | 23 |
| Cyclos Semiconductor, Inc., Berkeley, CA/USA | 41 |
| Kyma, Inc., Raleigh, NC/USA | 32 |
| Lookahead Decision, Inc., Davis, CA/USA | 30 |
| NetCrystal Inc., Mountain View, CA/USA | 21 |
| PHSITH LLC, New Castle, DE/USA | 33 |
| PINC Solutions Corp., Berkeley, CA/USA | 50 |
| Reactive NanoTechnologies, Inc., Hunt Valley, MD/USA | 21 |
| Rether networks, Inc., Centereach, NY/USA | 30 |
| Siemens First Capital Commercial Finance, LLC, Oklahoma City, OK/USA | 51 ⁶ |
| TORP Terminal L.P., Houston, TX/USA | 30 |
| TVM III Ltd. Partnership, Boston, MA/USA | 12 |
| Zargis Medical Corp., Princeton, NJ/USA | 25 |
| 4. Asia (15 companies) | |
| Foshan Electrical and Lighting Co., Ltd., Foshan/China | 13 ⁹ |
| GIS Steel & Aluminum Products Co., Ltd. Hangzhou, Hangzhou/China | 25 |
| GSP China Technology Co., Ltd., Beijing/China | 50 |
| Newcom Traffic Technology Co., Ltd., Beijing/China | 23 |
| Shanghai Electric Power Generation Equipment Co., Ltd., Shanghai/China | 34 |
| Siemens Traction Equipment (Zhuzhou) Ltd., Zhuzhou/China | 50 |
| Yangtze Delta Manufacturing Co. Ltd., Hangzhou, Hangzhou/China | 51 ⁶ |
| Zhenjiang Siemens Busbar Trunking Systems Co. Ltd., Yangzhong/China | 50 |
| Bangalore International Airport Ltd., Bengaluru/India | 40 |
| P.T. Jawa Power, Jakarta/Indonesia | 50 |
| Mitsubishi Electric OSRAM Ltd., Yokohama/Japan | 49 |
| Yaskawa Siemens Automation & Drives Corp., Kitakyushu/Japan | 50 |
| Rousch (Pakistan) Power Ltd., Karachi/Pakistan | 26 |
| Power Automation Pte. Ltd., Singapore/Singapore | 49 |
| Siemens Transformers L.L.C., Abu Dhabi/United Arab Emirates | 49 |
| 5. Africa (1 company) | |
| Energie Electrique de Tahaddart S.A., Tanger/Morocco | 20 |
| 6. Australia/New Zealand/Oceans (2 companies) | |
| SILCAR Pty. Ltd., Glen Iris/Australia | 50 |
| Advanced Metering Services Limited, Wellington/New Zealand | 50 |

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 5 Exemption pursuant to § 264 (3), HGB.
 6 No controlling influence due to contractual arrangements or legal circumstances.

7 No significant influence due to contractual arrangements or legal circumstances.
 8 Controlling influence due to contractual arrangements or legal circumstances.
 9 Significant influence due to contractual arrangements or legal circumstances.
 10 Voting interest 50%

September 30, 2009

| | Equity interest in % |
|--|-------------------------|
| B) Not consolidated at equity on the basis of immateriality | |
| 1. Germany (33 companies) | |
| AeroLas GmbH Aerostatische Lager-Lasertechnik, Munich | 21 |
| ATS Projekt Grevenbroich GmbH, Schüttorf, Schüttorf | 25 |
| BELLIS GmbH, Braunschweig | 49 |
| Berufsbildungszentrum ESTA-Flender GmbH, Wittgensdorf | 50 |
| Erlangen AG Technologie Scouting und Marketing, Erlangen | 32 |
| FEAG Fertigungscenter für Elektrische Anlagen GmbH, Erlangen | 49 |
| GKZ Krefeld Beteiligungs-Gesellschaft zur Errichtung und zum Betrieb radiochirurgischer Einrichtungen mbH, Krefeld | 41 |
| GKZ Krefeld Gesellschaft zur Errichtung und zum Betrieb radiochirurgischer Einrichtungen mbH & Co. KG, Krefeld | 41 |
| HANSATON Akustik GmbH, Hamburg | 50 |
| Infineon Technologies Bipolar Verwaltungs-GmbH, Warstein | 40 |
| Inge Wassertechnologies AG, Greifenberg | 24 |
| Kraftwerksgesellschaft Völklingen Geschäftsführungs-GmbH, Völklingen | 32 |
| Krauss-Maffei Wegmann Verwaltungs-GmbH, Munich | 49 |
| Krempel Isolierteile Verwaltungs-GmbH, Thalheim | 49 |
| LIB Verwaltungs-GmbH, Leipzig | 50 |
| Lightcycle Retourlogistik und Service GmbH, Munich | 47 |
| MeVis BreastCare Verwaltungsgesellschaft mbH, Bremen | 49 |
| optimiSE GmbH, Karlsruhe | 24 |
| Partikeltherapiezentrum Kiel GmbH & Co. KG, Kiel | 50 |
| PolyIC Verwaltungs GmbH, Fürth | 49 |
| Power Vermögensbeteiligungsgesellschaft mbH Die Erste, Hamburg | 50 |
| Print & Mail Recovery GmbH, Munich | 40 |
| PTZ Partikeltherapiezentrum Kiel Management GmbH, Wiesbaden | 50 |
| Ray Sono AG, Munich | 28 |
| RITOS GmbH, Mömbris | 50 |
| SIEKAP Industrial Services Gernsbach GmbH, Gernsbach | 50 |
| Symeo GmbH, Neubiberg | 76 ⁶ |
| Techno Venture Management GmbH, Munich | 31 |
| Transrapid International GmbH & Co. KG, Berlin | 50 |
| Transrapid International Verwaltungsgesellschaft mbH, Berlin | 50 |
| TVM Techno Venture Management GmbH & Co. KG, Munich | 24 |
| Voith Hydro Holding Verwaltungs GmbH, Heidenheim | 35 |
| Wohnen am Wedding KG THG Immobilien-Fondsgesellschaft mbH & Co., Berlin | 26 |
| 2. International (70 companies) | |
| Oil and Gas ProServ LLC, Baku/Azerbaijan | 25 |
| K. N. Power Services Limited, Dhaka/Bangladesh | 49 |
| M-Brussels Invest S.A./N.V. i.L., Brussels/Belgium | 25 |
| innotec do Brasil Ltda., São Paulo/Brazil | 21 |
| Mega Participacoes, Ltda., São Paulo/Brazil | 50 |
| Guangzhou Morgan Seals Co., Ltd., Guangzhou/China | 50 |
| Saitong Railway Electrification (Nanjing) Co., Ltd., Nanjing/China | 50 |
| Shanghai Advanced Power Projects Co. Ltd., Shanghai/China | 35 |
| Recylum Societe par Actions Simplifiée, Paris/France | 25 |
| Anakiklosi Siskevon Simetochiki S.A., Piräus/Greece | 33 |
| Kempston (1987) Limited, Croydon, Surrey/Great Britain | 50 |
| OsteoDynamix Ltd., London, UK, London, UK/Great Britain | 38 |
| Plessey Holdings Ltd., Frimley, Surrey/Great Britain | 50 |
| Pyreos Limited, Edinburgh, Schottland/Großbritannien | 50 |
| OSRAM Prosperity Company Ltd., Hongkong/Hongkong | 50 |
| Torrent Power Services Pvt. Ltd., Ahmadabad/India | 50 |
| LAMP NOOR (P.J.S.) Co., Saveh/Iran | 20 |
| Metropolitan Transportation Solutions Ltd., Rosh Haya'in/Israel | 20 |
| Cremona Engineering S.r.l., Cremona/Italy | 50 |
| Locomozione Italia S.p.A., Verona/Italy | 40 |

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- 5 Exemption pursuant to § 264 (3), HGB.
- 6 No controlling influence due to contractual arrangements or legal circumstances.

- 7 No significant influence due to contractual arrangements or legal circumstances.
- 8 Controlling influence due to contractual arrangements or legal circumstances.
- 9 Significant influence due to contractual arrangements or legal circumstances.
- 10 Voting interest 50%

September 30, 2009

| | Equity interest in % |
|---|-------------------------|
| Transfima GEIE, Turin/Italy | 42 |
| Transfima S.p.A., Milan/Italy | 49 |
| Turboservice Torino S.p.A., Turin/Italy | 50 |
| VAL 208 Torino GEIE, Milan/Italy | 86 ¹⁰ |
| TLT OSRAM-Melco Lighting Ltd., Yokosuka/Japan | 50 |
| SIA Ekogaisma, Riga/Latvia | 33 |
| Pemopro S.A. de C.V., Mexico D.F./Mexico | 25 |
| Infraspeed Maintainance B.V., Zoetermeer/Netherlands | 46 |
| VOEST-ALPINE Technical Services Ltd., Abuja/Nigeria | 40 |
| Archivium Dokumentenarchiv Gesellschaft m.b.H., Vienna/Austria | 50 |
| Business Center Marchfeld Betriebsgesellschaft m.b.H., Vienna/Austria | 25 |
| CYBERDOC Gesellschaft für Digitale Kommunikation im Notariat GmbH, Vienna/Austria | 50 |
| ELIN GmbH, Vienna/Austria | 50 |
| Kompetenzzentrum Licht GmbH Innsbruck, Innsbruck/Austria | 33 |
| master-talk Austria Telekom Service GmbH & Co KG in Liqu., Vienna/Austria | 32 |
| master-talk Austria Telekom Service GmbH in Liqu., Vienna/Austria | 32 |
| Siemens Bacon GmbH, Vienna/Austria | 50 |
| ZAG Beteiligungsverwaltungs GmbH, Innsbruck/Austria | 50 |
| MTS – Metro, Transportes do Sul S.A., Lisbon/Portugal | 21 |
| Northern Capital Express (Express Severnoy Stolitsy), Moscow/Russian Federation | 25 |
| OOO Baltijskije Turbo Sistemy, St. Petersburg/Russian Federation | 50 |
| OOO FuchsMetmasch, Cherepovets/Russian Federation | 40 |
| OOO Interturbo, St. Petersburg/Russian Federation | 45 |
| OOO Transconverter, Moscow/Russian Federation | 35 |
| ZAO Nuclearcontrol, Moscow/Russian Federation | 40 |
| Arabia Electric Ltd. (Under Liquidation), Jeddah/Saudi Arabia | 30 |
| The Gulf Reyrolle Ltd., Al Khobar/Saudi Arabia | 49 |
| CONTRINEX AG, Givisiez/Switzerland | 30 |
| EKOSIJ d.o.o., Ljubljana/Slovenia | 33 |
| Desarrollo de Aplicaciones Especiales S.A., Madrid/Spain | 39 |
| Investigacion y Desarrollo Barros Rojos S.L., La Coruna/Spain | 21 |
| Merida Power, S.L., Madrid/Spain | 50 |
| Termica AFAP S.A., Villacanas/Spain | 20 |
| Modern Engineering and Consultants Co. Ltd., Bangkok/Thailand | 40 |
| Allgemeine Immobilien Verwaltung spol s.r.o, Prague/Czech Republic | 33 |
| EKOLAMP s.r.o., Prague/Czech Republic | 30 |
| Meomed s.r.o., Prerov/Czech Republic | 47 |
| ROYALVILL Villamossagi Szerelő Kkt. "végelszámolás alatt", Budapest/Hungary | 28 |
| Blueleaf Security, Inc., Fremont, CA/USA | 20 |
| Brockton Power Holdings Inc., Boston, MA/USA | 25 |
| Brockton Power Properties, Inc., Boston, MA/USA | 25 |
| H2Volt, Inc., Palo Alto, CA/USA | 19 ⁹ |
| Hear USA, Inc., West Palm Beach/USA | 14 ⁹ |
| Kiyon, Inc., La Jolla, CA/USA | 38 |
| Managesoft Holdings, Inc., Boston, MA/USA | 38 |
| Panoratio Database Holding Incorporation, San Francisco, CA/USA | 29 |
| Prenova, Inc., Marietta, GA/USA | 20 |
| Progressive Cooling Solutions, Inc., Berkeley/USA | 40 |
| WhoGlue, Inc., Baltimore, MD/USA | 33 |
| XinRay Systems, LLC, Research Triangle Park, NC/USA | 50 |

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8 Controlling influence due to contractual arrangements or legal circumstances.
9 Significant influence due to contractual arrangements or legal circumstances.
10 Voting interest 50%

September 30, 2009

| | Equity interest in % |
|--|-------------------------|
| III. Other interests | |
| 1. Germany (8 companies) | |
| EnOcean GmbH, Munich | 23 ^{6,7} |
| Ernst Koch GmbH & Co. Kommanditgesellschaft, Hemer | 15 |
| IBS AG, Höhr-Grenzhausen | 8 |
| Siemens-Electrogeräte GmbH, Munich | 100 ^{6,7} |
| SVM Star Ventures Managementgesellschaft mbH Nr. 3 & Co. Beteiligungs KG Nr. 3, Munich | 99 ^{6,7} |
| SVM Star Ventures Managementgesellschaft mbH Nr. 3 & Co. Beteiligungs KG Nr. 2, Munich | 99 ^{6,7} |
| SVM Star Ventures Managementgesellschaft mbH Nr. 3 & Co. Beteiligungs KG, Munich | 99 ^{6,7} |
| SVM Star Ventures Management GmbH Nr. 3 & Co. Beteiligungs KG Nr. 4, Munich | 99 ^{6,7} |
| 2. International (9 companies) | |
| EDAP TMS S.A., Lyon/France | 10 |
| ElekSen Group plc, Iver Heath, Buckinghamshire/Great Britain | 5 |
| Venture Strategy Cayman Partners L.P., George Town/Cayman Islands | 99 ^{6,7} |
| Conproca S.A. de C.V., Mexiko D.F./Mexico | 15 |
| VACE Engineering GmbH & Co, Linz/Austria | 16 |
| OA0 Power Machines, Moscow/Russian Federation | 25 ^{6,7} |
| Global Healthcare Exchange LLC, Westminster, CO/USA | 7 |
| Longview Intermediate Holdings B, LLC, Wilmington, DE/USA | 11 |
| iBAHN, South Jordan, UT/USA | 9 |

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7 No significant influence due to contractual arrangements or legal circumstances.

8 Controlling influence due to contractual arrangements or legal circumstances.

9 Significant influence due to contractual arrangements or legal circumstances.

10 Voting interest 50%