



Report of the Supervisory Board

SIEMENS

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Berlin and Munich, December 2, 2021

Dear Shareholders,

Fiscal 2021 was Siemens AG's first year as a newly positioned, focused technology company. It was also the first year for the Company's new Managing Board team. Together with his Managing Board colleagues, Dr. Roland Busch pursued clear strategic objectives and positioned Siemens' operations for faster growth. As planned, Dr. Busch succeeded Joe Kaeser as President and CEO at the conclusion of the ordinary Annual Shareholders' Meeting on February 3, 2021.

This move – intensively promoted by the Supervisory Board – successfully concluded Siemens' strategic, structural and personnel realignment, which provided a strong foundation for the outstanding achievements of the Company's roughly 300,000 employees in fiscal 2021. Despite the uncertainties due to the ongoing COVID-19 pandemic, Siemens AG seized the opportunities provided by the economic recovery and the accelerated drive toward digitalization and sustainability that is transforming its key markets. The broad-based growth and high profitability achieved by the Company's businesses are impressive and speak for themselves. Siemens proved that sustainable technologies designed to benefit society are already a model for success.

In close dialogue with the Supervisory Board, the new management team also succeeded in further accelerating business and technological innovation. The extensive introduction of Software-as-a-Service (SaaS) offerings by Siemens' industry software business is an excellent example of this success. In addition, the Companywide DEGREE program intensified the focus of all Siemens businesses on ambitious sustainability targets – targets for environmental and social sustainability and good governance – even further.

In fiscal 2021, the Supervisory Board performed in full the duties assigned to it by law, the Siemens Articles of Association and the Bylaws for the Supervisory Board. On the

basis of detailed written and oral reports provided by the Managing Board, we monitored the Managing Board and advised it on the management of the Company. In my capacity as Chairman of the Supervisory Board, I regularly exchanged information with the President and CEO and the other Managing Board members. As a result, the Supervisory Board was always kept up to date on projected business policies, Company planning – including financial, investment and personnel planning – and the Company's profitability and business operations as well as on the state of Siemens AG and the Siemens Group. We were directly involved at an early stage in all decisions of fundamental importance to the Company and discussed these decisions with the Managing Board intensively and in detail. To the extent that Supervisory Board approval of the decisions and measures of Company management was required by law, the Siemens Articles of Association or our Bylaws, the members of the Supervisory Board – prepared in some cases by the Supervisory Board's committees – issued such approval after intensive review and discussion. The relevant Managing Board members informed us – within the limits of the applicable legal framework – about critically important measures and decisions at the Company's equity investments.

A special focus of our activities in fiscal 2021 was the Company's further strategic development after the successful spin-off and subsequent public listing of Siemens Energy. At our meetings and in additional informational sessions, we concerned ourselves intensively with the goals and priorities of Siemens' businesses and with the Managing Board's technology and personnel strategy. In this connection, we focused our attention on innovation, digitalization and the related opportunities for growth. Together with the Managing Board, we discussed the markets, trends and growth fields. The sustainability strategy of Siemens AG was another focus of our work in fiscal 2021.

Topics at the plenary meetings of the Supervisory Board

We held a total of six regular plenary meetings and two extraordinary meetings in fiscal 2021. Another extraordinary meeting – the Supervisory Board’s constituent meeting – was held immediately after the Annual Shareholders’ Meeting on February 3, 2021. We also made two decisions using other customary means of communication. Topics of discussion at our regular plenary meetings were revenue, profit and employment development at Siemens AG and the Siemens Group as well as the Company’s financial position and the results of its operations. In addition, we concerned ourselves, as occasion required, with acquisition and divestment projects and with risks to the Company. We received regular reports from the Managing Board regarding the impact on Siemens of the COVID-19 pandemic. In addition, we met regularly in closed sessions without the Managing Board in attendance. In these sessions, we dealt with agenda items that concerned either the Managing Board itself or internal Supervisory Board matters.

At an extraordinary meeting on October 29, 2020, we approved the Managing Board’s decision to sell Flender GmbH, a producer of mechanical and electrical drive systems, to The Carlyle Group, U.S.

At our meeting on November 11, 2020, we discussed the key financial figures for fiscal 2020 and approved the budget for fiscal 2021. On a recommendation by the Compensation Committee, we also defined the Managing Board members’ compensation for fiscal 2020 on the basis of calculated target achievement. An internal review confirmed the appropriateness of this compensation. We had already defined the performance criteria for the Managing Board’s variable compensation for fiscal 2021 at our meeting on September 22, 2020. On this basis and on the recommendation of the Compensation Committee, we made a decision on target setting for Managing Board compensation for fiscal 2021 at our meeting on November 11, 2020. At this meeting, we also approved a Managing Board decision on financing measures.

On December 1, 2020, we discussed the financial statements and the Combined Management Report for Siemens AG and the Siemens Group as of September 30, 2020, the Annual Report for 2020 – including the Report of the Supervisory Board, corporate governance reporting

and the Compensation Report – and the agenda for the ordinary Annual Shareholders’ Meeting on February 3, 2021. On the recommendation of the Compensation Committee, we also made a further decision regarding the target setting for Managing Board compensation for fiscal 2021. In addition, we concerned ourselves with the annual reporting of the Chief Compliance Officer and the Cybersecurity Officer.

At our meeting on February 2, 2021, the Managing Board reported on the Company’s current business and financial position following the conclusion of the first quarter.

The regular terms of office of three shareholder representatives on the Supervisory Board, who had been reelected early to five-year terms of office by the Annual Shareholders’ Meeting on January 26, 2016, ended at the Annual Shareholders’ Meeting on February 3, 2021. Three shareholder representatives on the Supervisory Board were elected for new, four-year terms of office – that is, for the electoral period 2021 to 2025 – by the Annual Shareholders’ Meeting on February 3, 2021. The constituent meeting of the Supervisory Board took place immediately after the Annual Shareholders’ Meeting on February 3, 2021. At this Supervisory Board meeting, Jim Hagemann Snabe was reelected Chairman of the Supervisory Board. The Supervisory Board confirmed Birgit Steinborn in her position as First Deputy Chairwoman and elected Dr. Werner Brandt Second Deputy Chairman of the Supervisory Board. The Supervisory Board also elected the members of its committees.

In April 2021, the members of the Managing and Supervisory Boards met several times in smaller groups of a few participants each for strategy discussions (so-called multi-lateral strategy sessions) in order to conduct detailed consultations and discussions regarding topics of strategic importance for Siemens AG.

At our meeting on May 7, 2021, the Managing Board reported to us on the Company’s current business and financial position following the conclusion of the second quarter. As part of a strategic focus, we concerned ourselves at this meeting – on the basis of the strategy discussions conducted in smaller groups with the Managing Board in the previous weeks – comprehensively and in detail with the strategic priorities of Siemens AG and the strategic orientation of its businesses. The Managing

Board reported to us in detail in particular on the digital marketplace strategy of the Digital Industries Business and the SaaS business model. We also discussed Managing Board compensation. Finally, we concerned ourselves with the Company's stake in Siemens Energy.

On May 16, 2021, we approved – in a decision using other customary means of communication and on the recommendation of the Innovation and Finance Committee – the Managing Board's decisions to acquire Supplyframe, Inc., U.S., a marketplace for the global electronics value chain. On May 21, 2021, we made another decision using other customary means of communication to exercise ownership rights in subsidiaries of Siemens AG in accordance with Section 32 of the German Codetermination Act (*Mitbestimmungsgesetz*, *MitbestG*). At an extraordinary Supervisory Board meeting on June 22, 2021, the Managing Board presented the reporting planned for Capital Market Day on June 24, 2021. We approved the Managing Board's decision on the share buyback. On July 28, 2021, we were informed about matters concerning Siemens Healthineers.

At our meeting on August 4, 2021, the Managing Board reported on the Company's current business and financial position following the conclusion of the third quarter. One focus of this meeting was the sustainability strategy (DEGREE). We were informed about the current business situation at Siemens Healthineers. We approved the Managing Board's decision to acquire SQCAP B.V. (Sqills), Netherlands, a leading supplier of SaaS solutions for the rail industry.

At our meeting on September 23, 2021, the Managing Board reported on the state of the Company. One focus of this meeting was the Company's human resources strategy – including talent and leadership development, succession planning for the Managing Board and diversity. The Managing Board reported on the current situation at the Portfolio Companies. We concerned ourselves with the annual review of Managing Board compensation and – after preparation by and on a recommendation of the Compensation Committee – defined each Managing Board member's individual target total compensation and maximum compensation as well as the performance criteria for variable compensation for fiscal 2022. At this meeting, we also discussed the Compensation Report for fiscal 2021 and made a decision regarding the engagement of an

auditor for the Compensation Report for fiscal 2021. In addition, we dealt with matters relating to corporate governance, in particular with the Declaration of Conformity with the German Corporate Governance Code and with the independence of the shareholder representatives on the Supervisory Board. We approved amendments to the Bylaws for the Managing Board, the Bylaws for the Supervisory Board and the bylaws for the Chairman's Committee, the Audit Committee and the Compensation Committee of the Supervisory Board. In addition, we amended the objectives for the composition of the Supervisory Board as well as the profile of skills and expertise and the diversity concept for the Supervisory Board. Finally, we conducted a self-assessment of our activities.

Corporate Governance Code

At our meeting on September 23, 2021, we approved a Declaration of Conformity in accordance with Section 161 of the German Stock Corporation Act (*Aktiengesetz*, *AktG*). Information on corporate governance is provided in the Corporate Governance Statement, which is publicly available on the Siemens Global Website at www.siemens.com/corporate-governance. The Company's Declaration of Conformity has been made permanently available to shareholders on the Siemens Global Website at www.siemens.com/declarationofconformity. The current Declaration of Conformity is also available in the Corporate Governance Statement.

Work in the Supervisory Board committees

In fiscal 2021, the Supervisory Board had six standing committees. These committees prepare proposals and issues to be dealt with at the Supervisory Board's plenary meetings. Some of the Supervisory Board's decision-making powers have been delegated to these committees within the permissible legal framework. The committee chairpersons report to the Supervisory Board on their committees' work at the subsequent Board meeting. A list of the members and a detailed explanation of the tasks of the individual Supervisory Board committees are set out in the Corporate Governance Statement.

The [Chairman's Committee](#) met nine times. It also made two decisions using other customary means of communication. In my capacity as Chairman of the Chairman's Committee, I discussed topics of major importance with the other Committee members also between meetings.

The Committee concerned itself, in particular, with personnel-related matters, succession planning for the composition of the Managing Board, corporate governance issues and the acceptance by Managing Board members of positions at other companies and institutions. Within the limits of the applicable legal framework, the Chairman's Committee was informed of and/or approved critically important, personnel-related measures at Siemens' businesses and equity investments.

The **Nominating Committee** met once. It also made one decision using other customary means of communication. The Nominating Committee gave in-depth consideration to succession planning for the Supervisory Board and prepared the Supervisory Board's nominations of shareholder representatives on the Supervisory Board for election by the 2021 Annual Shareholders' Meeting. The Nominating Committee was supported in this connection by an external consulting firm. In selecting the potential candidates and in preparing a recommendation for the Supervisory Board decision, the Nominating Committee gave particular consideration to the objectives that the Supervisory Board had previously approved for its composition, including the profile of required skills and expertise and the diversity concept for the Supervisory Board. With a view to the regular Supervisory Board elections scheduled for 2023, the Nominating Committee defined the topics for its work over the next few years and examined the regulatory framework conditions for the Supervisory Board's composition.

The **Mediation Committee** had no need to meet.

The **Compensation Committee** met four times. It also made one decision using other customary means of communication. The Compensation Committee prepared, in particular, Supervisory Board decisions regarding the definition of performance criteria and the targets for variable compensation, the determination and review of the appropriateness of Managing Board compensation and the approval of the Compensation Report. In addition, the Compensation Committee prepared the Supervisory Board's decision regarding the engagement of an auditor for the Compensation Report for fiscal 2021.

The **Innovation and Finance Committee** met three times. It also made one decision using other customary means of communication. The Innovation and Finance Committee's work focused on its recommendation regarding the budget for fiscal 2021, the discussion of the pension system and the preparation and approval of investment and divestment projects and/or financial measures. For example, the Innovation and Finance Committee prepared the Supervisory Board's decision regarding the acquisition of Supplyframe, Inc., U.S. It also concerned itself with M&A action fields and with Next47, the independent unit established by Siemens in 2016 to bundle the Company's venture capital activities in order to foster disruptive ideas more intensively and expedite the development of new technologies. Innovation and technology-related topics were a further focus. The Managing Board reported to the Innovation and Finance Committee regarding user-centered product design and experience (UX). A guest speaker explained this topic from an external perspective (outside-in). Within the limits of the applicable legal framework, the relevant Managing Board members informed the Innovation and Finance Committee about critically important measures and decisions at the Company's equity investments.

The **Audit Committee** held six regular meetings. In the presence of the independent auditors, of the President and CEO, of the Deputy Chairman and of the Chief Financial Officer, the Audit Committee dealt with the financial statements and the Combined Management Report for Siemens AG and the Siemens Group. The Audit Committee discussed the Half-year Financial Report and the quarterly statements with the Managing Board and the independent auditors. In the presence of the independent auditors, it also discussed the report on the auditors' review of the Company's Half-year Consolidated Financial Statements and of its Interim Group Management Report. As part of the preparation and implementation of the audit, the Audit Committee regularly exchanged views with the independent auditors without the Managing Board in attendance. In addition, it met regularly in closed sessions without the Managing Board and independent auditors in attendance. The Audit Committee recommended that the Supervisory Board propose to the Annual Shareholders' Meeting that Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft, Stuttgart, be elected independent auditors for fiscal 2021. It awarded the audit

contract for fiscal 2021 to the independent auditors, who had been elected by the Annual Shareholders' Meeting, defined the Audit Committee's focus areas and determined the auditors' fee. The Audit Committee monitored the selection, independence, qualification, rotation and efficiency of the independent auditors as well as the services they provided and concerned itself with the review of the quality of the audit of the financial statements. In fiscal 2021, against the backdrop of the Wirecard situation, the Audit Committee regularly discussed the role of Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft, Stuttgart, as the independent auditors of Wirecard AG. The Audit Committee questioned the independent auditors regarding this matter and assessed the impact on Siemens AG. No impediments were identified that would preclude Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft, Stuttgart, from being elected to serve as independent auditors for fiscal 2022. The Audit Committee also dealt with the Company's accounting and accounting process, the effectiveness of its internal control system, its risk management system and the effectiveness, resources and findings of its internal audit as well as with reports concerning potential and pending legal disputes. In addition, the Audit Committee concerned itself with compliance-related matters and, in particular, with the Chief Compliance Officer's quarterly reports and annual report. Due to the regular external rotation of independent auditors at the conclusion of fiscal 2023 required in accordance with the current legal situation, the Audit Committee's work in fiscal 2021 also focused on the preparation and implementation of a transparent and non-discriminatory process for the selection of the independent auditors for fiscal 2024. At its meeting on August 3, 2021, the Audit Committee approved for this purpose the introduction of a tendering process in accordance with Article 16 of the EU audit regulation (Regulation (EU) No. 537/2014 of the European Parliament and of the Council of April 16, 2014, on specific requirements regarding the statutory audit of public-interest entities and repealing Commission Decision 2005/909/EG, "EU audit regulation"). The members of the Audit Committee participated as guests in the Innovation and Finance Committee's discussion of the budget for fiscal 2021.

The Supervisory Board members take part, on their own responsibility, in the educational and training measures necessary for the performance of their duties – measures relating, for example, to changes in the legal framework and new, groundbreaking technologies. The Company supports them in this regard. Internal informational events are offered when necessary to support targeted training measures. Two internal training events for all Supervisory Board members were held in fiscal 2021: one event on April 14, 2021, concerning strategically relevant technology-related topics, and another on July 19, 2021, concerning Group finance.

New Supervisory Board members can meet with Managing Board members and other managers with specialist responsibility to exchange views on current topics and topics of fundamental importance and thus gain an overview of Company-relevant matters (onboarding). In fiscal 2021, a separate informational event was held for the new Supervisory Board members on March 12, 2021, in order to acquaint them, in particular, with the Company's business model and strategy and with the structures of the Siemens Group. The new members of the Audit Committee participated in discussions with the independent auditors on April 14, 2021. On April 15, 2021, they also took part in an introductory event regarding the Audit Committee's tasks and processes and the areas of the Group relevant for the Audit Committee.

Disclosure of participation by individual Supervisory Board members in meetings

The average rate of participation by members in the meetings of the Supervisory Board and its committees was 98%. Due to the exceptional circumstances caused by the COVID-19 pandemic, all meetings in fiscal 2021 were held either in a virtual format or as in-person meetings in which virtual participation was possible. The participation rate of individual members in the meetings of the Supervisory Board and its committees is set out in the following chart:

(Number of meetings/ participation in %)	Supervisory Board (plenary meetings)		Chairman's Committee		Compensation Committee		Audit Committee		Innovation and Finance Committee		Nominating Committee	
	No.	in %	No.	in %	No.	in %	No.	in %	No.	in %	No.	in %
Jim Hagemann Snabe Chairman	9/9	100	9/9	100	4/4	100	6/6	100	3/3	100	1/1	100
Birgit Steinborn First Deputy Chairwoman	9/9	100	9/9	100	4/4	100	6/6	100	3/3	100		
Werner Brandt (Dr. rer. pol.) Second Deputy Chairman	9/9	100	5/5	100			6/6	100			1/1	100
Tobias Bäuml	9/9	100					6/6	100	3/3	100		
Michael Diekmann	9/9	100			4/4	100						
Andrea Fehrmann (Dr. phil.)	9/9	100										
Bettina Haller	9/9	100					6/6	100				
Harald Kern	9/9	100			4/4	100			3/3	100		
Jürgen Kerner	9/9	100	8/9	89	3/4	75	6/6	100	3/3	100		
Nicola Leibinger-Kammüller (Dr. phil.) (until February 3, 2021)	3/4	75					3/3	100				
Benoît Potier	9/9	100									1/1	100
Hagen Reimer	9/9	100										
Norbert Reithofer (Dr. Ing. Dr. Ing. E.h.)	8/9	89							3/3	100		
Kasper Rørsted (since February 3, 2021)	5/5	100							2/2	100		
Baroness Nemat Shafik (DBE, DPhil)	7/9	78										
Nathalie von Siemens (Dr. phil.)	9/9	100							1/1	100	1/1	100
Michael Sigmund	9/9	100										
Dorothea Simon	9/9	100										
Grazia Vittadini (since February 3, 2021)	5/5	100					3/3	100	2/2	100		
Werner Wenning (until February 3, 2021)	4/4	100	4/4	100	2/2	100			1/1	100		
Matthias Zachert	9/9	100			2/2	100	6/6	100				
Gunnar Zukunft	9/9	100										
		98		97		96		100		100		100

Detailed discussion of the audit of the financial statements

The independent auditors, Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft, Stuttgart, audited the Annual Financial Statements of Siemens AG, the Consolidated Financial Statements of the Siemens Group and the Combined Management Report for Siemens AG and the Siemens Group for fiscal 2021 and issued an unqualified opinion for each. Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft, Stuttgart, has served as the independent auditors of Siemens AG and the Siemens Group since fiscal 2009. Katharina Breitsameter has signed as auditor since fiscal 2016 and as auditor responsible for the audit since fiscal 2021. Dr. Philipp Gaenslen has signed as auditor since fiscal 2021. The Annual Financial Statements of Siemens AG and the Combined Management Report for Siemens AG and the Siemens Group

were prepared in accordance with the requirements of German law. The Consolidated Financial Statements of the Siemens Group were prepared in accordance with the International Financial Reporting Standards (IFRS) as adopted by the EU and with the additional requirements of German law set out in Section 315 e (1) of the German Commercial Code (*Handelsgesetzbuch*, HGB). The Consolidated Financial Statements of the Siemens Group also comply with the IFRS as issued by the International Accounting Standards Board (IASB). The independent auditors conducted their audit in accordance with Section 317 of the German Commercial Code and the EU Audit Regulation and German generally accepted standards for the audit of financial statements as promulgated by the Institut der Wirtschaftsprüfer (IDW) as well as in supplementary compliance with the International Standards on Auditing (ISA). The abovementioned documents as well as

the Managing Board's proposal for the appropriation of net income were submitted to us by the Managing Board in advance. The Audit Committee discussed the dividend proposal in detail at its meeting on November 9, 2021. It discussed the Annual Financial Statements of Siemens AG, the Consolidated Financial Statements of the Siemens Group and the Combined Management Report in detail at its meeting on December 1, 2021. In this context, the Audit Committee concerned itself, in particular, with the key audit matters described in the independent auditors' respective opinions, including the audit procedures implemented. The Audit Committee's review also covered the non-financial information for Siemens AG and the Siemens Group that is included in the Combined Management Report. The audit reports prepared by the independent auditors were distributed to all members of the Supervisory Board and comprehensively reviewed at the Supervisory Board meeting on December 2, 2021, in the presence of the independent auditors, who reported on the scope, focal points and main findings of their audit, addressing, in particular, key audit matters and the audit procedures implemented. No major weaknesses in the Company's internal control or risk management systems were reported. At this meeting, the Managing Board explained the financial statements of Siemens AG and the Siemens Group as well as the Company's risk management system.

The Supervisory Board concurs with the results of the audit. Following the definitive findings of the Audit Committee's examination and our own examination, we have no objections. The Managing Board prepared the Annual Financial Statements of Siemens AG and the Consolidated Financial Statements of the Siemens Group. We approved the Annual Financial Statements and the Consolidated Financial Statements. In view of our approval, the financial statements are accepted as submitted. We endorsed the Managing Board's proposal that the net income available for distribution be used to pay out a dividend of €4.00 per share entitled to a dividend and that the amount of net income attributable to shares of stock not entitled to receive a dividend for fiscal 2021 be carried forward.

Changes in the composition of the Supervisory and Managing Boards

Matthias Rebellius and Judith Wiese have been full members of the Managing Board since October 1, 2020. Joe Kaeser left the Managing Board effective the end of the Annual Shareholders' Meeting on February 3, 2021. Klaus Helmrich left the Managing Board effective March 31, 2021. Joe Kaeser worked for Siemens for more than 40 years. For seven years, he headed the Company as President and CEO. Klaus Helmrich retired at the expiration of his term of office after nine years on the Managing Board and 35 years at the Company. The Supervisory Board would like to thank both Mr. Kaeser and Mr. Helmrich for their many years of successful work on behalf of Siemens and their extraordinary services to the Company. We would especially like to thank Joe Kaeser, who shaped the Company as few others have done and left behind a strong foundation for future generations.

Robert Kensbock left the Supervisory Board on September 25, 2020, the effective date of the spin-off of Siemens Energy. In a decision of October 16, 2020, the Charlottenburg District Court appointed Tobias Bäumlner to succeed Mr. Kensbock as an employee representative on the Supervisory Board for the remainder of Mr. Kensbock's term of office.

Dr. Nicola Leibinger-Kammüller and Werner Wenning left the Supervisory Board at the end of the Annual Shareholders' Meeting on February 3, 2021, when their terms of office as shareholder representatives on the Supervisory Board expired. We thanked Dr. Nicola Leibinger-Kammüller and Werner Wenning for their many years of trust-based cooperation and for their professional commitment and contribution to the Company's success. We are especially grateful to Mr. Wenning, who, as Second Deputy Chairman of the Supervisory Board and Chairman of the Compensation Committee, decisively shaped the Supervisory Board's work over a period of many years.

The Annual Shareholders' Meeting reelected Jim Hagemann Snabe, whose regular term of office also expired at the end of the Annual Shareholders' Meeting on February 3, 2021, to a four-year term of office as shareholder representative on the Supervisory Board,

and the Supervisory Board reelected Mr. Snabe its Chairman. The Annual Shareholders' Meeting on February 3, 2021, newly elected Kasper Rørsted and Grazia Vittadini to four-year terms of office as shareholder representatives on the Supervisory Board.

On behalf of the Supervisory Board, I would like to thank the members of the Managing Board and all the employees and employee representatives of Siemens AG and of all Group Companies for their outstanding commitment and constructive cooperation in fiscal 2021.

For the Supervisory Board

Jim Hagemann Snabe
Chairman

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