

**Control and Profit-and-Loss Transfer Agreement
(hereinafter "Agreement")**

between

Siemens Aktiengesellschaft

with registered offices in Berlin and Munich, registered with the register of companies at the District Court of Charlottenburg under registration number HRB 12300 B and with the register of companies at the District Court of Munich under registration number HRB 6684,
(hereinafter referred to as "**Siemens AG**")

and

Kyros 47 GmbH

with registered office in Munich, registered with the register of companies at the District Court of Munich under registration number HRB 213821,
(hereinafter referred to as "**Subsidiary**")

Preamble

Siemens AG is the sole shareholder of the Subsidiary.

Article 1 - Control

- 1.1 The Subsidiary shall subordinate management of its company to Siemens AG.
- 1.2 Siemens AG shall accordingly have the right to give instructions to the Management of the Subsidiary on how the Subsidiary is to be managed. The Management of the Subsidiary shall be obliged to obey the instructions.

Article 2 - Transfer of profits

- 2.1 The Subsidiary undertakes to transfer its entire profits to Siemens AG in accordance with the provisions of Section 301 of the German Stock Corporation Act (AktG), as amended from time to time.
- 2.2 With the consent of Siemens AG, the Subsidiary may appropriate amounts from the annual net income to other retained earnings pursuant to Section 272 (3) of the German Commercial Code (HGB) insofar as this is permitted under commercial law and economically justified based on reasonable business judgment.
- 2.3 Upon request by Siemens AG, amounts appropriated to other retained earnings pursuant to Section 272 (3) of the German Commercial Code (HGB) during the term of the Agreement shall be released and used to compensate an annual net loss or be transferred as profits. The transfer of capital reserves and retained earnings existing prior to the date of the Agreement shall be excluded.
- 2.4 At the request of Siemens AG, profits shall be transferred in advance during the year, if and to the extent this is legally permissible.
- 2.5 If the Agreement does not end prior to the expiration of the Subsidiary's fiscal year, the entitlement to the transfer of profits shall arise at the end of the Subsidiary's fiscal year and shall be due taking that date as value date.

- 2.6 The obligation to transfer profits shall apply retroactively as of the beginning of the Subsidiary's fiscal year in which the Agreement becomes effective in accordance with Article 4.1.

Article 3 - Assumption of losses

- 3.1 Siemens AG shall be obliged to assume the losses of the Subsidiary in accordance with the provisions of Section 302 of the German Stock Corporation Act (AktG), as amended from time to time.
- 3.2 If the Agreement does not end prior to the expiration of the Subsidiary's fiscal year, the entitlement to the assumption of losses shall arise at the end of the Subsidiary's fiscal year and shall be due taking that date as value date.
- 3.3 The obligation to assume losses shall apply retroactively as of the beginning of the Subsidiary's fiscal year in which the Agreement becomes effective in accordance with Article 4.1.

Article 4 - Effectiveness and term

- 4.1 The Agreement becomes effective upon registration in the register of companies at the registered office of the Subsidiary.
- 4.2 The Agreement shall be concluded for an indefinite period of time. It may be terminated ordinarily upon three (3) months' notice prior to the end of the Subsidiary's fiscal year, but for the first time to the end of the Subsidiary's fiscal year that ends at least five (5) years in time after the beginning of the Subsidiary's fiscal year in which the Agreement became effective. In addition to the above notice period, Siemens AG can terminate the Agreement ordinarily after the minimum term specified in the above sentence expires upon two (2) weeks' prior notice.
- 4.3 The right to terminate the Agreement for good cause without observing a notice period shall remain unaffected. Good cause shall exist in particular if Siemens AG no longer holds the majority of the voting rights or capital stock in the Subsidiary, Siemens AG disposes of or contributes the shares in the Subsidiary, Siemens AG or the Subsidiary is merged, split up or liquidated or insolvency proceedings are instigated on the assets of Siemens AG or of the Subsidiary or an outside shareholder takes a stake in the Subsidiary for the first time within the meaning of Section 307 of the German Stock Corporation Act (AktG). In the event that the shares are disposed of, Siemens AG may also terminate the Agreement with effect from the effective conclusion of the promissory agreement relating to disposal of the shares in the Subsidiary.

- 4.4 Notice of termination of the Agreement shall be given to the other party in writing.

Article 5 - Final provisions

- 5.1 The interpretation of individual provisions of the Agreement shall be subject to Section 14 and Section 17 of the German Corporation Tax Act (KStG), as amended from time to time.
- 5.2 Should any provision of the Agreement be or become ineffective or unenforceable in whole or in part or should the Agreement contain a gap, this shall not affect the validity of the remaining provisions of the Agreement. In place of the ineffective or unenforceable provision, the parties shall agree on an effective or enforceable provision which in its economic effect comes as close as legally possible to that of the ineffective or unenforceable provision. In the event of a gap in the Agreement, the parties shall agree on a provision that would have been intended, in light of the object and purpose of the Agreement, had they considered the point on concluding the Agreement.
- 5.3 If, under the terms of the Agreement, a declaration is to be made in writing, such a declaration shall be signed by the declaring party, signing his/her name in his/her own hand, and transmitted to the other party as an original. The written form described above may not be replaced by the electronic form.
- 5.4 Place of performance and jurisdiction for both parties shall be Munich.

Munich, November 26, 2014

Siemens Aktiengesellschaft

Signed
Kaeser

Signed
Dr. Thomas

Munich, November 26, 2014

Kyros 47 GmbH

Signed

Kastenmeier

Signed

Seltmann

This version of the Control and Profit-and-Loss Transfer Agreement between Siemens AG and Kyros 47 GmbH, dated November 26, 2014, prepared for the convenience of English-speaking readers, is a translation of the German original. For purposes of interpretation the German text shall be authoritative and final.