

List of subsidiaries and associated companies

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

September 30, 2008	Equity interest in %
I. Subsidiaries	
A) Consolidated	
1. Germany (171 companies)	
A. Friedr. Flender AG, Bocholt	100 ⁽⁵⁾
A. Friedr. Flender Grundstücksmanagementgesellschaft mbH & Co. KG, Bocholt	95 ⁽⁴⁾
Airport Munich Logistics and Services GmbH, Hallbergmoos	100
Alpha Verteilertechnik GmbH, Cham	100 ⁽⁵⁾
applied international informatics (Holding) GmbH, Berlin	100
applied international informatics GmbH & Co. KG, Berlin	100 ⁽⁴⁾
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
CommerzFinance & Leasing GmbH, Munich	100 ⁽⁵⁾
DA Creative GmbH, Munich	100
Dade Behring Beteiligungs GmbH, Eschborn	100
Dade Behring Grundstücks GmbH, Marburg	100
Dade Behring Vertriebs Beteiligungs GmbH, Schwalbach am Taunus	100
Demag Mobile Cranes GmbH, Munich	100 ⁽⁵⁾
DPC Holding GmbH, Eschborn	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⁾
ERA Verwaltungsgesellschaft mbH & Co. KG, Grünwald	100 ⁽⁴⁾
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
LAUTUS Grundstücks-Verwaltungsgesellschaft KG i.L., Grünwald	100 ⁽⁴⁾
Lincas Electro Vertriebsgesellschaft mbH, Hamburg	100
LINCAS Export Services GmbH, Hamburg	100 ⁽⁵⁾
Loher GmbH, Ruhstorf a.d. Rott	100 ⁽⁵⁾
Loher Grundstücksmanagementgesellschaft mbH & Co. KG, Ruhstorf a.d. Rott	95 ⁽⁴⁾
⁽¹⁾ Subsidiary pursuant to § 290 (2) No. 1, HGB.	⁽⁶⁾ Controlling influence through contractual arrangements or legal circumstances.
⁽²⁾ Subsidiary pursuant to § 290 (2) No. 2, HGB.	⁽⁷⁾ No controlling influence due to contractual arrangements or legal circumstances.
⁽³⁾ Subsidiary pursuant to § 290 (2) No. 3, HGB.	⁽⁸⁾ Voting interest 24%
⁽⁴⁾ Exemption pursuant to § 264 b, HGB.	⁽⁹⁾ Voting interest 50%
⁽⁵⁾ Exemption pursuant to § 264 (3), HGB.	

September 30, 2008	Equity interest in %
LS Language Services GmbH, Munich	100 ⁽⁵⁾
Mannesmann Demag Krauss-Maffei GmbH, Munich	100 ⁽⁵⁾
mdexx Magnetric Devices GmbH & Co. KG, Bremen	100 ⁽⁴⁾
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 Light Consulting 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 & Co. OHG, Bochum	100 ⁽⁴⁾
SiCED Electronics Development GmbH & Co. KG, Erlangen	51 ⁽⁴⁾
SiCrystal AG, Erlangen	74
Siemens Audiologische Technik GmbH, Erlangen	100 ⁽⁵⁾
Siemens Beteiligungen Inland GmbH, Munich	100 ⁽⁵⁾
Siemens Beteiligungen USA GmbH, Munich	100 ⁽⁵⁾
Siemens Beteiligungsgesellschaft Berlin mbH & Co. OHG, Berlin	100 ⁽⁴⁾
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 ⁽⁵⁾
Siemens Busbar Trunking Systems GmbH & Co. KG, Cologne	100 ⁽⁴⁾
Siemens ElectroCom Postautomation GmbH, Berlin	100 ⁽⁵⁾
Siemens Energy Automation GmbH, Erlangen	100 ⁽⁴⁾
Siemens Finance & Leasing GmbH, Munich	100 ⁽⁵⁾
Siemens Financial Services GmbH, Munich	100
Siemens Fuel Gasification Technology GmbH & Co. KG, Freiberg	100 ⁽⁴⁾
Siemens Geared Motors Gesellschaft mit beschränkter Haftung, Tübingen	100 ⁽⁵⁾
Siemens Grundstücksgesellschaft KASSIA mbH & Co. KG, Erlangen	100 ⁽⁴⁾
Siemens Grundstücks-Verwaltungsgesellschaft KASSIA mbH, Erlangen	100
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 Home and Office Communication Devices GmbH & Co. KG, Munich	100 ⁽⁴⁾
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, Munich	100
Siemens IT Solutions and Services Management GmbH, Munich	100
Siemens IT Solutions and Services Verwaltungs-GmbH, Munich	100 ⁽⁵⁾
Siemens IT-Dienstleistung und Beratung GmbH, Essen	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 GSD GmbH, Berlin	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) Controlling influence through contractual arrangements or legal circumstances.

(7) No controlling influence due to contractual arrangements or legal circumstances.

(8) Voting interest 24%

(9) Voting interest 50%

September 30, 2008	Equity interest in %
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
Siemens Product Lifecycle Management Software II (DE) GmbH, Stuttgart	100
Siemens Product Lifecycle Management Software III (DE) GmbH, Lindau	100
Siemens Product Lifecycle Management Software IV (DE) GmbH, Cologne	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 Technopark Berlin GmbH & Co. KG, Berlin	100 ⁽⁴⁾
Siemens Technopark Beteiligungen GmbH & Co. KG, Munich	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
Siemens Wohnungsgesellschaft mbH & Co. OHG, Munich	100 ⁽⁴⁾
SILLIT Grundstücks-Verwaltungsgesellschaft mbH, Munich	100
SILOR GmbH, Munich	100
SIM 2. Grundstücks-GmbH & Co. KG i.L., Munich	100 ⁽⁴⁾
SIM 6. Grundstücks-GmbH & Co. KG i.L., Munich	100 ⁽⁴⁾
SIM 7. Grundstücks-GmbH & Co. KG i.L., Munich	100 ⁽⁴⁾
SIM 8. Grundstücks-GmbH & Co. KG i.L., Munich	100 ⁽⁴⁾
SIM 12. Grundstücks-GmbH & Co. KG i.L., Munich	100 ⁽⁴⁾
SIM 13. Grundstücks-GmbH & Co. KG i.L., Munich	100 ⁽⁴⁾
SIM 15. Grundstücks-GmbH & Co. KG i.L., Munich	100 ⁽⁴⁾
SIM 16. Grundstücks-GmbH & Co. KG i.L., Munich	100 ⁽⁴⁾
SIM 18. Grundstücks-GmbH & Co. KG i.L., Munich	100 ⁽⁴⁾
SIM 20. Grundstücks-GmbH & Co. KG, Erlangen	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
sinus GmbH, Frankfurt am Main	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
SiTrust GmbH, Frankfurt am Main	0 ⁽⁶⁾
Stöhr-Förderanlagen Salzer GmbH, Offenbach	100 ⁽⁵⁾
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
Turbine Airfoil Coating and Repair GmbH, Berlin	100
VAI Seuthe GmbH, Hemer	100
VIB Verkehrsinformationsagentur Bayern GmbH, Munich	51
VMZ Berlin Betreibergesellschaft mbH, Berlin	100
VVK Versicherungsvermittlungs- und Verkehrskontor GmbH, Munich	100 ⁽⁵⁾
Wallace & Tiernan GmbH, Günzburg	100
Weiss Spindeltechnologie GmbH, Schweinfurt	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) Controlling influence through contractual arrangements or legal circumstances.

(7) No controlling influence due to contractual arrangements or legal circumstances.

(8) Voting interest 24%

(9) Voting interest 50%

September 30, 2008	Equity interest in %
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) (427 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 European Services Sprl., Brussels/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 Coordination Center S.A., Brussels/Belgium	100
Siemens IT Solutions and Services S.A., Anderlecht/Belgium	100
Siemens Medical Solutions Diagnostics b.v.b.a., Anderlecht/Belgium	100
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
OSRAM EOOD, Sofia/Bulgaria	100
Security Management Technologies Bulgaria EOOD, Sofia/Bulgaria	100
Siemens EOOD, Sofia/Bulgaria	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
Siemens Wind Power International ApS, Brande/Denmark	100
AS Siemens, Tallinn/Estonia	100
AS Siemens Electroservices, Tallinn/Estonia	100
Osäühing Siemens Medical Solutions Diagnostics, Tallinn/Estonia	100
Bewator Oy, Helsinki/Finland	100
Dade Behring OY, Helsinki/Finland	100
Diagnostic Products Corporation DPC Finland Oy, Helsinki/Finland	100
OY OSRAM AB, Vantaa/Finland	100
Siemens Financial Services Oy, Espoo/Finland	100
Siemens Osakeyhtiö, Espoo/Finland	100
Dade Behring Participations S.A.S., Paris/France	100
Dade Behring S.A.S., Paris/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 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 Home and Office Communication Devices SAS, Saint-Denis/France	100
Siemens IT Solutions and Services S.A.S., Saint-Denis/France	100
Siemens Lease Services SAS, Saint-Denis/France	100
Siemens Product Lifecycle Management Software (FR) SAS, Jouy-en-Josas/France	100
Siemens Product Lifecycle Management Software II (FR) S.A.R.L., Jouy-en-Josas/France	100
Siemens Product Lifecycle Management Software III (FR) SAS, Meylan/France	100
Siemens Production Automatisation S.A.S., Hagenuf/France	100
⁽¹⁾ Subsidiary pursuant to § 290 (2) No. 1, HGB.	⁽⁶⁾ Controlling influence through contractual arrangements or legal circumstances.
⁽²⁾ Subsidiary pursuant to § 290 (2) No. 2, HGB.	⁽⁷⁾ No controlling influence due to contractual arrangements or legal circumstances.
⁽³⁾ Subsidiary pursuant to § 290 (2) No. 3, HGB.	⁽⁸⁾ Voting interest 24%
⁽⁴⁾ Exemption pursuant to § 264 b, HGB.	⁽⁹⁾ Voting interest 50%
⁽⁵⁾ Exemption pursuant to § 264 (3), HGB.	

September 30, 2008	Equity interest in %
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., Trappes/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	70
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/UK	100
Broadcastle Bank Limited, Stoke Poges, Buckinghamshire/UK	100
Broadcastle Finance Ltd., Stoke Poges, Buckinghamshire/UK	100
Broadcastle Motor Contracts Ltd, Stoke Poges, Buckinghamshire/UK	100
Broadcastle plc, Stoke Poges, Buckinghamshire/UK	100
Business Equipment Finance Ltd., Stoke Poges, Buckinghamshire/UK	100
Cash Express Ltd, Stoke Poges, Buckinghamshire/UK	100
Chemfeed Ltd., Tonbridge, Kent/UK	100
Crabtree Electrical Industries Limited, Frimley, Surrey/UK	100
Electrium (2003) Limited, Frimley, Surrey/UK	100
Electrium (UK) Limited, Frimley, Surrey/UK	100
Electrium Limited, Frimley, Surrey/UK	100
Electrium Sales Limited, Frimley, Surrey/UK	100
Electrocatalytic Ltd., Newport, Gwent/UK	100
Electrode Products Technology Ltd., in Liquidation, Newport, Gwent/UK	100
Europlex Technologies UK Limited, Bedford, Bedfordshire/UK	100
Flender Power Transmission Ltd., in Liquidation, Bradford, West Yorkshire/UK	100
FORAY 1315 Limited, Christchurch, Dorset/UK	100
Measurement & Control Services Ltd., Leeds, West Yorkshire/UK	100
Medical Equipment Finance Ltd, Stoke Poges, Buckinghamshire/UK	100
Memcor Ltd., Little Eaton, Derbyshire/UK	100
Morgan-Europe Limited, Sheffield, Yorkshire/UK	99
Old Broadcastle Finance Ltd, Stoke Poges, Buckinghamshire/UK	100
Oldbury (Banbury) Limited, in Liquidation, Frimley, Surrey/UK	100
OSRAM Ltd., Langley, Berkshire/UK	100
Petnet Solutions Limited, in Liquidation, Frimley, Surrey/UK	100
Roke Manor Research Ltd., Frimley, Surrey/UK	98
Shape Technology Ltd., Christchurch, Dorset/UK	100
Siemens Building Technologies FE Limited, Frimley, Surrey/UK	100
Siemens Building Technologies Ltd, Frimley, Surrey/UK	100
Siemens Building Technologies Security Holdings Ltd, in Liquidation, Frimley, Surrey/UK	100
Siemens Building Technologies Security Products Limited, Frimley, Surrey/UK	100
Siemens Building Technologies Security Solutions Limited, in Liquidation, Frimley, Surrey/UK	100
Siemens Building Technologies Security Systems Limited, Frimley, Surrey/UK	100
Siemens Company Secretariat Ltd., in Liquidation, Frimley, Surrey/UK	100
Siemens Energy Services Ltd., Frimley, Surrey/UK	100
Siemens Finance Collections Ltd., Stoke Poges, Buckinghamshire/UK	100
Siemens Finance Ltd., Stoke Poges, Buckinghamshire/UK	100
Siemens Financial Services Holdings Ltd., Stoke Poges, Buckinghamshire/UK	100
Siemens Financial Services Ltd., Stoke Poges, Buckinghamshire/UK	100
Siemens Flow Instruments Ltd., Stonehouse, Gloucestershire/UK	100
Siemens Healthcare Diagnostics Ltd., Milton Keynes, Borough of Milton Keynes/UK	100
Siemens Healthcare Diagnostics Manufacturing Ltd, Frimley, Surrey/UK	100
Siemens Healthcare Diagnostics Products Ltd, Llanberis, Gwynedd/UK	100
Siemens Hearing Instruments Ltd., Crawley, Sussex/UK	100
Siemens Holdings plc, Frimley, Surrey/UK	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) Controlling influence through contractual arrangements or legal circumstances.

(7) No controlling influence due to contractual arrangements or legal circumstances.

(8) Voting interest 24%

(9) Voting interest 50%

September 30, 2008	Equity interest in %
Siemens Industrial Turbomachinery Ltd., Lincoln, Lincolnshire/UK	100
Siemens IT Solutions and Services Ltd., Camberley, Surrey/UK	100
Siemens Magnet Technology Ltd., Frimley, Surrey/UK	100
Siemens Molecular Imaging Holdings Ltd., in Liquidation, Frimley, Surrey/UK	100
Siemens Molecular Imaging Limited, in Liquidation, Frimley, Surrey/UK	100
Siemens Nixdorf Information Systems Ltd., Frimley, Surrey/UK	100
Siemens plc, Frimley, Surrey/UK	100
Siemens Product Lifecycle Management Software (GB) Ltd, Camberley, Surrey/UK	100
Siemens Product Lifecycle Management Software II (GB) Ltd, Camberley, Surrey/UK	100
Siemens Product Lifecycle Management Software III (GB) Ltd, Camberley, Surrey/UK	100
Siemens Product Lifecycle Management Software IV (GB) Ltd, Camberley, Surrey/UK	100
Siemens Properties Ltd., Douglas/UK	100
Siemens Protection Devices Limited, Frimley, Surrey/UK	100
Siemens Real Estate Ltd., Frimley, Surrey/UK	100
Siemens Transmission & Distribution Limited, Frimley, Surrey/UK	100
Siemens Turbomachinery Equipment Limited, Wellingborough, Northamptonshire/UK	100
Siemens VAI Metals Technologies Limited, Christchurch, Dorset/UK	100
Siemens Wind Power Limited, Frimley, Surrey/UK	100
SMS Europe Holdings Ltd., Basingstoke, Hampshire/UK	100
SMS Europe Unlimited, Basingstoke, Hampshire/UK	100
SP Asset Management Limited, Stoke Poges, Buckinghamshire/UK	100
Sunbury Investment Company Limited, Jersey, Channel Islands/UK	100
T.H. Leasing (6/2000) Ltd., Stoke Poges, Buckinghamshire/UK	100
T.H. Leasing (6/99) Ltd., Stoke Poges, Buckinghamshire/UK	100
T.H. Leasing (9/01) Ltd., Stoke Poges, Buckinghamshire/UK	100
T.H. Leasing (9/02) Ltd., Stoke Poges, Buckinghamshire/UK	100
T.H. Leasing (9/03) Ltd., Stoke Poges, Buckinghamshire/UK	100
T.H. Leasing (9/04) Ltd., Stoke Poges, Buckinghamshire/UK	100
T.H. Leasing (9/05) Ltd., Stoke Poges, Buckinghamshire/UK	100
T.H. Leasing (9/06) Ltd., Stoke Poges, Buckinghamshire/UK	100
Transmitton Limited, in Liquidation, Frimley, Surrey/UK	100
Trench (UK) Ltd., Hebburn, Tyne and Wear/UK	100
Turbocare International Ltd., Frimley, Surrey/UK	100
USF Holding (UK) Ltd., Tonbridge, Kent/UK	100
VA TECH (UK) Ltd., Frimley, Surrey/UK	100
VA TECH Peebles Transformers Ltd., Frimley, Surrey/UK	100
VA TECH Reyrolle (Overseas Projects) Ltd., Frimley, Surrey/UK	100
VA Tech Reyrolle Distribution Ltd., Frimley, Surrey/UK	100
VA Tech Short-Circuit Limited, Frimley, Surrey/UK	100
VA TECH T & D UK Ltd., Frimley, Surrey/UK	100
VTW Anlagen UK Ltd., Banbury, Oxfordshire/UK	100
Bonus Wind Turbine Ireland Limited, Dublin/Ireland	100
Clonshaugh Security Limited, Dublin/Ireland	100
Electrium (Ireland) Limited, Naas/Ireland	100
Europlex Technologies (Ireland) Limited, Dublin/Ireland	100
iMetrex Technologies Limited, Dublin/Ireland	100
Siemens Business Services Ltd., 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
E-Utile S.p.A., Milan/Italy	51
HV-Turbo Italia S.r.l., Mornago/Italy	51
ITALDATA S.p.A., Avellino/Italy	100
Nuova Magrini Galileo S.p.A. in Liquidazione, Bergamo/Italy	100
OSRAM S.p.A. Società Riunite OSRAM-Edison-Clerici, Milan/Italy	100
Siemens Business Services S.p.A., Milan/Italy	100
Siemens Finanziaria S.p.A., Milan/Italy	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) Controlling influence through contractual arrangements or legal circumstances.

(7) No controlling influence due to contractual arrangements or legal circumstances.

(8) Voting interest 24%

(9) Voting interest 50%

September 30, 2008	Equity interest in %
Siemens Healthcare Diagnostics S.r.l., Milan/Italy	100
Siemens Holding S.p.A., Milan/Italy	100
Siemens Home and Office Communication Devices s.r.l., Milan/Italy	100
Siemens IT Solutions and Services S.p.A., Milan/Italy	100
Siemens Medical Solutions Diagnostics S.r.l., 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., Spini di Gardalo/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
UGS Holdings (Italy) S.r.l., Milan/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
Rigans SIA, Riga/Latvia	100
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
Tecnomatix Technologies SARL, Luxemburg/Luxemburg	100
TFM International S.A. i.L., Luxemburg/Luxemburg	100
Security Management Technologies DOOEL, Skopje/Macedonia	100
Bruinhof B.V., Rotterdam/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
Osram Holding B.V., Capelle a/d IJssel/Netherlands	100
ProIn Development N.V., Arnheim/Netherlands	100
Siemens Audiologische Technik B.V., The Hague/Netherlands	100
Siemens Building Technologies Holding B.V., Zoetermeer/Netherlands	100
Siemens Capital B.V., The Hague/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 Home and Office Communication Devices B.V., The Hague/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 B.V., Breda/Netherlands	100
Siemens Medical Solutions Diagnostics Finance B.V., The Hague/Netherlands	100
Siemens Medical Solutions Diagnostics Holding I B.V., Breda/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
Trench Electric B.V., The Hague/Netherlands	100
Trench Electric Holding B.V., The Hague/Netherlands	100
TurboCare B.V., Hengelo/Netherlands	100
VA TECH ELIN Holding B.V., Amersfoort/Netherlands	100
VA TECH ELIN Service B.V., Amersfoort/Netherlands	100
VA TECH T&D NL B.V., Amersfoort/Netherlands	100
Dade Behring AS, Oslo/Norway	100
OSRAM AS, Baerum/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) Controlling influence through contractual arrangements or legal circumstances.

(7) No controlling influence due to contractual arrangements or legal circumstances.

(8) Voting interest 24%

(9) Voting interest 50%

September 30, 2008	Equity interest in %
Siemens AS, Oslo/Norway	100
Siemens Business Services AS, Oslo/Norway	100
Siemens Installation AS, Oslo/Norway	100
Siemens Medical Solutions Diagnostics AS, Asker/Norway	100
Siemens Oil and Gas Offshore AS, Oslo/Norway	100
"smart technologies" Management-Beratungs- und Beteiligungsgesellschaft m.b.H., Vienna/Austria	74
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
Dade Behring Austria GmbH, Vienna/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
Linya Nachrichtentechnologie GmbH & Co OHG, Vienna/Austria	100
MWW Metallbearbeitungs-GmbH & Co KG, Vienna/Austria	100
OSRAM GmbH, Vienna/Austria	100
PBV Informationsdienstleistungs GmbH, Vienna/Austria	100
SILOG Systemlogik GmbH, Vienna/Austria	76
Siemens Aktiengesellschaft Österreich, Vienna/Austria	100
Siemens Building Technologies GmbH, Vienna/Austria	100
Siemens Gebäudemanagement & -Services G.m.b.H., Vienna/Austria	100
Siemens Home and Office Communication Devices GmbH, Vienna/Austria	100
Siemens InnoFT Beteiligungen GmbH, Vienna/Austria	100
Siemens Konzernbeteiligungen GmbH, Vienna/Austria	100
Siemens Leasing GmbH, Vienna/Austria	100
Siemens Medical Solutions Diagnostics GmbH, Vienna/Austria	100
Siemens Mitarbeitervorsorgekasse AG, Vienna/Austria	100
Siemens Pension Data Services and Consulting GmbH, 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
SIMEA Gesellschaft zur Fertigung elektronischer Komponenten GmbH & Co KG, Siegendorf/Austria	100
Sitos-Internet-Schulungs-technologie 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	85
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	98
OEZ Polska Sp. z o.o., Warsaw/Poland	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) Controlling influence through contractual arrangements or legal circumstances.

(7) No controlling influence due to contractual arrangements or legal circumstances.

(8) Voting interest 24%

(9) Voting interest 50%

September 30, 2008	Equity interest in %
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 Industrial Turbomachinery Sp. z o.o., Elblag/Poland	100
Siemens Product Lifecycle Management Software (PL) Sp. z o.o., Warsaw/Poland	100
Siemens Sp. z o.o., Warsaw/Poland	100
Siemens VAI Metals Technologies Sp. z o.o., in Liquidation, Cracow/Poland	100
TurboCare Sp. z o.o., Breslau/Poland	80
VA TECH Polska Sp. z o.o., Warsaw/Poland	100
VA TECH SAT Sp. z o.o., w likwidacji, Cracow/Poland	100
Westinghouse Modelpol Sp. z o.o., Lubliniec/Poland	72
Amerlab – Sistemas de Diagnóstico para Laboratório, S.A., Lisbon/Portugal	100
Dade Behring Portugal Meios de Diagnostico Medico Lda., Algés/Portugal	100
OSRAM Empresa de Aparelhagem Eléctrica Lda., Lisbon/Portugal	100
Siemens Medical Solutions Diagnostics Unipessoal Lda., Amadora/Portugal	100
Siemens S.A., Amadora/Portugal	100
FORTE BUSINESS SERVICES S.R.L., Bucharest/Romania	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
Sykatex Systems Components Application Technologies SRL, Sibiu/Romania	100
Wallace & Tiernan Romania S.R.L., Bucharest/Romania	100
OOO OSRAM, Smolensk/Russian Federation	100
OOO Demag Delaval Power Nevski, St. Petersburg/Russian Federation	100
OOO OEZ-R, Moskau/Russian Federation	100
OOO OSRAM, Moskau/Russian Federation	99
OOO Siemens, Moskau/Russian Federation	100
OOO Siemens – Special Projects, Moskau/Russian Federation	100
OOO Siemens Elektrozavod High-voltage Engineering, Moskau/Russian Federation	51
OOO Siemens High Voltage Products, Ufimsker Region/Russian Federation	51
OOO Siemens IT Solutions and Services, Moskau/Russian Federation	100
OOO Siemens Management Infrastruktury y Imuschestwa, Moskau/Russian Federation	100
Siemens Product Lifecycle Management Software (RU), Moskau/Russian Federation	100
Aptus Elektronik AB, Askim/Sweden	100
Bewator AB, Solna/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 Financial Services AB, Stockholm/Sweden	100
Siemens Home and Office Communication Devices AB, Upplands Väsby/Sweden	100
Siemens Industrial Turbomachinery AB, Finspong/Sweden	100
Siemens Laser Analytics AB, Göteborg/Sweden	100
Siemens Medical Solutions Diagnostics AB, Mölndal/Sweden	100
Tecnomatix Technologies Sweden AB, Kista/Sweden	100
UGS Svenska AB, Kista/Sweden	100
Unigraphics Solutions Sverige AB, Kista/Sweden	100
Dade Behring AG, Düringen/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 Home and Office Communication Devices Schweiz GmbH, Solothurn/Switzerland	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) Controlling influence through contractual arrangements or legal circumstances.

(7) No controlling influence due to contractual arrangements or legal circumstances.

(8) Voting interest 24%

(9) Voting interest 50%

September 30, 2008	Equity interest in %
Siemens Leasing AG, Zurich/Switzerland	100
Siemens Medical Solutions Diagnostics 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
D.O.O. Loher Elektro Subotica, Subotica/Serbia	100
OSRAM d.o.o., Belgrade/Serbia	100
Siemens d.o.o. Beograd, Belgrade/Serbia	100
SIEMENS IT SOLUTIONS AND SERVICES D.O.O., Beograd, Belgrade/Serbia	100
OEZ Slovakia, spol. s r.o., Bratislava/Slovakia	100
OSRAM Slovakia a.s., Nové Zámky/Slovakia	100
Siemens IT Solutions and Services, s.r.o., Bratislava/Slovakia	100
Siemens Medical Solutions Diagnostics, s.r.o., Bratislava/Slovakia	100
Siemens Program and System Engineering s.r.o., Bratislava/Slovakia	100
Siemens s.r.o., Bratislava/Slovakia	100
SIPRIN s.r.o., Bratislava/Slovakia	100
DPC Analytical doo, Kranj/Slovenia	100
Siemens d.o.o., Ljubljana/Slovenia	100
Siemens Transportation Systems d.o.o., Maribor/Slovenia	100
Dade Behring Iberica Holding, S.L., Barcelona/Spain	100
DPC Dipesa S.A., Madrid/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 Busbar Trunking Systems S.L., Barcelona/Spain	100
Siemens Fire & Security Products, S.A., Madrid/Spain	100
Siemens Healthcare Diagnostics S.A., Barcelona/Spain	100
Siemens Holding S.L., Madrid/Spain	100
Siemens Home and Office Communication Devices S.L., Madrid/Spain	100
Siemens Medical Solutions Diagnostics S.L., Madrid/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
UGS PLM Solutions S.L., Barcelona/Spain	100
VAI – INGDESI Automation S.L., Guecho/Spain	79
ANF DATA spol. s r.o., Prague/Czech Republic	100
E & A s.r.o., Kosmonosy/Czech Republic	100
ELTODO-dopravní systémy s.r.o., Prague/Czech Republic	51
ETS Teplice s.r.o., Teplice/Czech Republic	100
Maintec s.r.o., Ostrava/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	96
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 Medical Solutions Diagnostics s.r.o., Prague/Czech Republic	100
Siemens Nizkonapet ova spinací 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
Siemens VAI Metals Technologies s.r.o., Prague/Czech Republic	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) Controlling influence through contractual arrangements or legal circumstances.

(7) No controlling influence due to contractual arrangements or legal circumstances.

(8) Voting interest 24%

(9) Voting interest 50%

September 30, 2008	Equity interest in %
Zkušebnictví a.s., Prague/Czech Republic	99
Dade Behring Diagnostik Ticaret Ltd., Istanbul/Turkey	100
OSRAM Ampul Ticaret A.S., Istanbul/Turkey	100
SHC Siemens EV VE Ofis Iletisim Cihazlari Limited Sirketi, Istanbul/Turkey	100
Siemens Finansal Kiralama A.S., Istanbul/Turkey	100
Siemens Sanayi ve Ticaret A.S., Istanbul/Turkey	100
DP OSRAM Ukraine, Kiev/Ukraine	100
DP Siemens Ukraine, Kiev/Ukraine	100
OOO OEZ Ukraine, Kiev/Ukraine	100
evosoft Hungary Szamitastechnikai Kft., Budapest/Hungary	93
OSRAM Kft., Budapest/Hungary	100
Siemens Audiologiai Technika, Budapest/Hungary	100
Siemens Erömütechnika 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. The Americas (179 companies)	
Ingdesi S.A., Buenos Aires/Argentina	100
OSRAM Argentina S.A.C.I., Buenos Aires/Argentina	100
Siemens IT Services S.A., Buenos Aires/Argentina	100
Siemens IT Solutions and Services S.A., Buenos Aires/Argentina	100
Siemens Medical Solutions Diagnostics 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
Dade Behring Ltda., São Paulo/Brazil	100
Iriel Ind. Com. Sist. Eletr. Ltda., Canoas/Brazil	100
Morgan do Brasil Comercio Importacao Exportacao Ltda, São Paulo/Brazil	100
OSRAM do Brasil Lampadas Elétricas Ltda., Osasco/Brazil	100
Siemens Consultoria Ltda., São Paulo/Brazil	100
Siemens Eletroeletronica Limitada, Manaus/Brazil	100
Siemens Healthcare Diagnósticos Ltda., São Paulo/Brazil	100
Siemens Home and Office Equipamentos de Comunicação Ltda., São Paulo/Brazil	100
Siemens Ltda., São Paulo/Brazil	100
Siemens Securities Services Ltda., São Paulo/Brazil	100
Siemens VAI Metals Technologies Ltda., Belo Horizonte/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
VOEST-ALPINE INDUSTRIAL SERVICES do Brasil Ltda., Volta Redonda/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 Medical Solutions 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
DPC Medlab Republica Dominicana, C. por. A., Santo Domingo/Dominican Republic	100
Siemens Holding S.A., Santo Domingo/Dominican Republic	94
OSRAM del Ecuador S.A., Guayaquil/Ecuador	100
Siemens S.A., Quito/Ecuador	100
⁽¹⁾ Subsidiary pursuant to § 290 (2) No. 1, HGB.	⁽⁶⁾ Controlling influence through contractual arrangements or legal circumstances.
⁽²⁾ Subsidiary pursuant to § 290 (2) No. 2, HGB.	⁽⁷⁾ No controlling influence due to contractual arrangements or legal circumstances.
⁽³⁾ Subsidiary pursuant to § 290 (2) No. 3, HGB.	⁽⁸⁾ Voting interest 24%
⁽⁴⁾ Exemption pursuant to § 264 b, HGB.	⁽⁹⁾ Voting interest 50%
⁽⁵⁾ Exemption pursuant to § 264 (3), HGB.	

September 30, 2008	Equity interest in %
Siemens S.A., Antiguo Cuscatlán/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
3805328 Canada Inc., Mississauga, Ontario/Canada	100
4204824 Canada Inc., Mississauga, Ontario/Canada	100
MRI Canada Ltd., Sault Ste. Marie, Ontario/Canada	100
OSRAM Sylvania Ltd., Mississauga, Ontario/Canada	100
Sidelco Inc., Quebec City, Quebec/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 Manufacturing S.A., Bogotá/Colombia	100
Siemens Medical Solutions Diagnostics srl, Bogotá/Colombia	100
Siemens S.A., Bogotá/Colombia	100
Dade Behring Servicios, S.A. de C.V., Mexiko D.F./Mexico	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
Industria 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 Energía S.A. de C.V., Mexiko D.F./Mexico	100
Siemens Healthcare Diagnostics, S. de R.L. de C.V., Mexiko D.F./Mexico	100
Siemens Inmobiliaria S.A. de C.V., Mexiko D.F./Mexico	100
Siemens Innovaciones S.A. de C.V., Mexiko D.F./Mexico	100
Siemens Medical Solutions Diagnostics S. de R.L. de C.V., Mexiko D.F./Mexico	100
Siemens Medical Solutions Servicios S. de R.L. de C.V., Mexiko D.F./Mexico	100
Siemens Servicios S.A. de C.V., Mexiko D.F./Mexico	100
Siemens Transformadores, S.A. de C.V., Guanajuato/Mexico	100
Siemens, S.A. de C.V., Mexiko D.F./Mexico	100
Sylvania Componentes Electrónicos S.A., Ciudad Juárez/Mexico	100
Unigraphics Solutions de México S.A. de C.V., Santa Fe/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
Siemens S.A., Managua/Nicaragua	100
DPC Medlab Panama, S.A., Panama-Stadt/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 Medical Solutions Diagnostics, S.A., Montevideo/Uruguay	100
Siemens Telecomunicaciones S.A., Montevideo/Uruguay	51
Advanced Burner Technologies Corp., South Pluckemin, NJ/USA	100
Dade Finance LLC, Deerfield, IL/USA	100
Demag Delaval Turbomachinery Corp., Trenton, NJ/USA	100
Electone, Inc., Longwood, FL/USA	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) Controlling influence through contractual arrangements or legal circumstances.

(7) No controlling influence due to contractual arrangements or legal circumstances.

(8) Voting interest 24%

(9) Voting interest 50%

September 30, 2008	Equity interest in %
Jet Turbine Service, Inc., Boca Raton, FL/USA	100
Litronix, Inc., Cupertino, CA/USA	100
Mannesmann Corp., New York, NY/USA	100
M-E Manufacturing and Services, Inc., Plymouth, MN/USA	100
Morgan Construction Company, Worcester, MA/USA	100
Nimbus Technologies, LLC, Plano, TX/USA	100
OSRAM Opto Semiconductors, Inc., Santa Clara, CA/USA	100
OSRAM Sylvania Products, Inc., Danvers, MA/USA	100
OSRAM Sylvania Puerto Rico Corp., Luquillo, PR/USA	100
OSRAM Sylvania, Inc., Danvers, MA/USA	100
P.E.T.NET Houston, LLC, Knoxville, TN/USA	51
PETNET Solutions Cleveland, LLC, Knoxville, TN/USA	63
PETNET Solutions, Inc., Knoxville, TN/USA	100
Rexton, Inc., Plymouth, MN/USA	100
S/D Engineers, Inc., Pittsburgh, PA/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 Demag Delaval Turbomachinery, Inc., Hamilton, NJ/USA	100
Siemens Diagnostics Finance Co. LLC, Deerfield, IL/USA	100
Siemens Energy & Automation, Inc., Alpharetta, GA/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 Government Services, Inc., Reston, VA/USA	100
Siemens Healthcare Diagnostics Inc., Deerfield, IL/USA	100
Siemens Hearing Instruments, Inc., Piscataway, NJ/USA	100
Siemens Home and Office Communication Devices LLC, Dallas, TX/USA	100
Siemens Industrial Turbomachinery, Inc., Houston, TX/USA	100
Siemens Industry Holdings, Inc., Plano, TX/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 One, Inc., Alpharetta, GA/USA	100
Siemens Power Generation Service Company, Ltd., Orlando, FL/USA	100
Siemens Power Generation, Inc., Orlando, FL/USA	100
Siemens Power Transmission & Distribution, Inc., Raleigh, NC/USA	100
Siemens Product Lifecycle Management Software II (US) Inc., Plano, TX/USA	100
Siemens Product Lifecycle Management Software III (US) Inc., Plano, TX/USA	100
Siemens Product Lifecycle Management Software Inc., Plano, TX/USA	100
Siemens Public, Inc., Wilmington, DE/USA	100
Siemens Real Estate, Inc., Iselin, NJ/USA	100
Siemens Shared Services LLC, Iselin, NJ/USA	100
Siemens Subscriber Networks LLC, Dallas, TX/USA	71
Siemens Technology-to-Business Center LLC, Berkeley, CA/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 Venture Capital, Inc., New York, NY/USA	100
Siemens Water Technologies Corp., Warrendale, PA/USA	100
Siemens Water Technologies Holding Corp., Warrendale, PA/USA	100
Siemens Water Technologies Transport Corp., South Bend, IN/USA	100
Siemens Westinghouse Generation Services Company, Orlando, FL/USA	100
SMI Holding LLC, New York, NY/USA	100
Steel Related Technology new LLC, Blytheville, AR/USA	75

(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) Controlling influence through contractual arrangements or legal circumstances.

(7) No controlling influence due to contractual arrangements or legal circumstances.

(8) Voting interest 24%

(9) Voting interest 50%

September 30, 2008	Equity interest in %
Sylvania Lighting Services Corp., Danvers, MA/USA	100
The Colorado Medical Cyclotron, LLC, Knoxville, TN/USA	90
Transport & Distribution Inc., Danvers, MA/USA	100
Trench Electric USA Ltd., Wilmington, DE/USA	100
Turbine Airfoil Coating & Repair LLC, Middletown, NY/USA	51
Turblex Inc., Springfield, MO/USA	100
TurboCare LLC, Dallas, TX/USA	51
TurboCare, Inc., Chicopee, MA/USA	100
UGS Capital Corp.II, Plano, TX/USA	100
UGS European Holdings, Inc., Plano, TX/USA	100
UGS Holdings, Inc., Plano, TX/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⁾
Weiss Spindle Technology, Inc., Mentor, OH/USA	100
Wheelabrator Air Pollution Control, Inc., Pittsburgh, PA/USA	100
Winergy Drive Systems Corp., Elgin, IL/USA	100
Dade Behring de Venezuela, C.A., Chuao, Municipio Chacao, Caracas/Venezuela	100
DPC Venezuela C.A., Caracas/Venezuela	100
INGDESI de Venezuela C.A., Puerto Ordaz/Venezuela	100
Servicios Industriales SERWESTCA C.A., Caracas/Venezuela	100
Siemens S.A., Caracas/Venezuela	100
4. Asia (190 companies)	
Siemens W.L.L., Manama/Bahrein	51
Siemens Bangladesh Ltd., Dhaka/Bangladesh	100
Beijing CNC Water Technology Ltd., 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
Dade Behring Diagnostics Co. Ltd., Shanghai/China	100
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
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 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 Home and Office Communication Devices (Shanghai) Ltd., Shanghai/China	100
Siemens Industrial Automation Ltd., Shanghai/China	90
Siemens Industrial Turbomachinery (Huludao) Co. Ltd., Huludao/China	70
Siemens International Trading (Shanghai) Co. Ltd., Shanghai/China	100
Siemens Low Voltage Circuit Breaker Co. Ltd., Shanghai/China	75
⁽¹⁾ Subsidiary pursuant to § 290 (2) No. 1, HGB.	⁽⁶⁾ Controlling influence through contractual arrangements or legal circumstances.
⁽²⁾ Subsidiary pursuant to § 290 (2) No. 2, HGB.	⁽⁷⁾ No controlling influence due to contractual arrangements or legal circumstances.
⁽³⁾ Subsidiary pursuant to § 290 (2) No. 3, HGB.	⁽⁸⁾ Voting interest 24%
⁽⁴⁾ Exemption pursuant to § 264 b, HGB.	⁽⁹⁾ Voting interest 50%
⁽⁵⁾ Exemption pursuant to § 264 (3), HGB.	

September 30, 2008	Equity interest in %
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 Switchgear Co. Ltd., Shenzhen/China	62
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	85
Siemens Surge Arresters Ltd., Wuxi/China	100
Siemens Switchgear Co. Ltd., Shanghai/China	55
Siemens Technology Development (Beijing) Ltd. Corp., Beijing/China	90
Siemens Traction Equipment (Zhuzhou) Ltd., Zhuzhou/China	51
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 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/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 Ltd., Hongkong/Hongkong	100
Siemens Medical Solutions Diagnostics Limited, Hongkong/Hongkong	100
Siemens Product Lifecycle Management Software (HK) Limited, Hongkong/Hongkong	100
Siemens Water Technologies International Sales Ltd., Hongkong/Hongkong	70
Sunny World Ltd., Hongkong/Hongkong	80
Dade Behring Diagnostics India Pvt. Ltd., Neu Delhi/India	100
Flender Ltd., Kalkutta/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	79
Siemens Corporate Finance Pvt. Ltd., Mumbai/India	100
Siemens Hearing Instruments Pvt. Ltd., Bangalore/India	100
Siemens Industrial Turbomachinery Services Private Limited, Bangalore/India	100
Siemens Information Processing Services Pvt. Ltd., Bangalore/India	100
Siemens Information Systems Ltd., Mumbai/India	100
Siemens Ltd., Mumbai/India	55

(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) Controlling influence through contractual arrangements or legal circumstances.

(7) No controlling influence due to contractual arrangements or legal circumstances.

(8) Voting interest 24%

(9) Voting interest 50%

September 30, 2008	Equity interest in %
Siemens Medical Solutions Diagnostics Ltd., Baroda/India	69
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, Kalkutta/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 Computer Aided Diagnosis Ltd., Jerusalem/Israel	100
Siemens Israel Ltd., Tel Aviv/Israel	75
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
Dade Behring Ltd., Tokyo/Japan	100
Mochida Siemens Medical Systems Co. Ltd., Tokyo/Japan	51
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 Hearing Instruments K.K., Tokyo/Japan	100
Siemens K.K., Tokyo/Japan	100
Siemens Kameda Healthcare IT Systems K.K., Tokyo/Japan	67
Siemens Medical Solutions Diagnostics K.K., Tokyo/Japan	100
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	90
Siemens TOO, Almaty/Kazakhstan	100
OSRAM Korea Co. Ltd., Ansan-City/Korea	100
Siemens Building Technologies Ltd., Gimpol/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 Electrical & Electronic Services K.S.C., Kuwait/Kuwait	47 ⁽³⁾
Dade Behring Diagnostics (Malaysia) Sdn. Bhd., Petalang Jaya, Selangor/Malaysia	100
Entrutech Sdn. Bhd., Kuala Lumpur/Malaysia	20 ⁽³⁾
EPE Reyrolle (Malaysia) Sdn. Bhd., Kuala Lumpur/Malaysia	100
OSRAM (Malaysia) Sdn. Bhd., Kuala Lumpur/Malaysia	100
OSRAM Opto Semiconductors Sdn. Bhd., Penang/Malaysia	100
OSRAM Technologies (Malaysia) Sdn. Bhd., Penang/Malaysia	100
OSRAM Wafer Technologies Sdn. Bhd., Penang/Malaysia	100
Siemens Healthcare Diagnostics Sdn. Bhd., Petaling Jaya/Malaysia	100
Siemens Industrial Workshop 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

(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) Controlling influence through contractual arrangements or legal circumstances.

(7) No controlling influence due to contractual arrangements or legal circumstances.

(8) Voting interest 24%

(9) Voting interest 50%

September 30, 2008	Equity interest in %
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 ⁽⁶⁾
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
Demag Delaval Industrial Turbomachinery (Singapore) Pte. Ltd., Singapore/Singapore	100
Electocatalytic Products Pte. Ltd., Singapore/Singapore	100
iMetrex Technologies Pte. Ltd., Singapore/Singapore	100
OSRAM 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 IT Solutions and Services 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
Dade Behring Diagnostic Co. Ltd., Bangkok/Thailand	100
OSRAM Thailand Co. Ltd., Bangkok/Thailand	100
Siemens Industrial Services Ltd., Bangkok/Thailand	100
Siemens Ltd., 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 Home and Office Communication Devices FZ- L.L.C., Dubai/United Arab Emirates	100
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 (36 companies)	
Dade Behring Diagnostics S.A.E., Cairo/Egypt	97
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 Abeba/Ethiopia	100
Siemens Ltd., Nairobi/Kenya	100
SIEMENS MEDICAL SOLUTION DIAGNOSTICS S.A.R.L., Casablanca/Morocco	100
Siemens Plant Operations Tahaddart SARL, Tanger/Morocco	100
Siemens S.A., Casablanca/Morocco	100
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
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 ⁽⁶⁾
Marqott (Proprietary) Limited, Pretoria/South Africa	100
⁽¹⁾ Subsidiary pursuant to § 290 (2) No. 1, HGB.	⁽⁶⁾ Controlling influence through contractual arrangements or legal circumstances.
⁽²⁾ Subsidiary pursuant to § 290 (2) No. 2, HGB.	⁽⁷⁾ No controlling influence due to contractual arrangements or legal circumstances.
⁽³⁾ Subsidiary pursuant to § 290 (2) No. 3, HGB.	⁽⁸⁾ Voting interest 24%
⁽⁴⁾ Exemption pursuant to § 264 b, HGB.	⁽⁹⁾ Voting interest 50%
⁽⁵⁾ Exemption pursuant to § 264 (3), HGB.	

	Equity interest in %
September 30, 2008	
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 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 Medical Solutions Diagnostics Limited, Isando/South Africa	100
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 (15 companies)	
Dade Behring Diagnostics Pty. Ltd., Lane Cove/Australia	100
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, Doncaster/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
USFilters Stranco Aquatic Pty. Ltd., Brookvale/Australia	100
VA TECH Australia Pty. Ltd., Melbourne/Australia	100
Wallace & Tiernan Pty. Ltd., Sydney/Australia	100
Siemens (N.Z.) Ltd., Auckland/New Zealand	100
Siemens Healthcare Diagnostics Limited, Wellington/New Zealand	100
B) Not consolidated	
1. Germany (76 companies)	
a) Due to restrictions on the use of assets	
Atecs Mannesmann Unterstützungskasse GmbH, Dusseldorf	100
Unterstützungskasse der VDO Mess- und Regeltechnik GmbH, Schwalbach am Taunus	100
b) On the basis of immateriality	
applied international informatics Verwaltungs GmbH, Berlin	100
Asko Grundstücksverwaltungs-Gesellschaft mbH i.L., Berlin	100
Ausbildungszentrum für Technik, Informationsverarbeitung und Wirtschaft, Paderborn	100
Bocholt Beteiligungs GmbH, Erlangen	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
innotec GmbH, Schwelm	100
itp Finanzservice Verwaltungsgesellschaft GmbH, Salzkotten	70
KMK Kunststoff Metall und Komponenten Verwaltungs-GmbH, Karlsruhe	100
Kraftwerksgesellschaft Völklingen mbH & Co. KG, Völklingen	100
Kyros 33 GmbH, Munich	100
Kyros 5 Beteiligungsgesellschaft mbH, Munich	100
Light Distribution Gesellschaft mbH, Herbrechtingen	100
MCE Anlagen- und Rohrleitungsbau GmbH, Ratingen	100
mdexx Magnetronic Devices Verwaltungs-GmbH, Bremen	100
Mercantus Grundstücks-Verwaltungsgesellschaft mbH & Co. KG i.L., Grünwald	100
(1) Subsidiary pursuant to § 290 (2) No. 1, HGB.	(6) Controlling influence through contractual arrangements or legal circumstances.
(2) Subsidiary pursuant to § 290 (2) No. 2, HGB.	(7) No controlling influence due to contractual arrangements or legal circumstances.
(3) Subsidiary pursuant to § 290 (2) No. 3, HGB.	(8) Voting interest 24%
(4) Exemption pursuant to § 264 b, HGB.	(9) Voting interest 50%
(5) Exemption pursuant to § 264 (3), HGB.	

September 30, 2008	Equity interest in %
OBTec Steuerungstechnik GmbH, Munich	100
Perlach Grundstücks-Verwaltungsgesellschaft mbH, Grünwald	100
REMECH Systemtechnik Verwaltungs-GmbH, Kamsdorf	100
RM 2848 Vermögensverwaltungs GmbH, Munich	100
RM 2849 Vermögensverwaltungs GmbH, Munich	100
Ruhrtal Hochspannungsgeräte Beteiligungsgesellschaft mbH, Bochum	100
SAF Beteiligungs GmbH, Grünwald	100
SAF Vermögensverwaltung GmbH & Co. KG, Grünwald	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 GmbH & Co. KG, Munich	100
Siemens Electronics Assembly Systems Beteiligungen Verwaltungs GmbH, Munich	100
Siemens Electronics Assembly Systems GmbH & Co. KG, Munich	100
Siemens Electronics Assembly Systems Management GmbH, Munich	100
Siemens Fuel Gasification Technology Verwaltungs GmbH, Freiberg	100
Siemens Global Innovation Partners I GmbH & Co. KG, Munich	100
Siemens Global Innovation Partners Management GmbH, Munich	100
Siemens Home and Office Communication Devices Management GmbH, Munich	100
Siemens Industriepark Karlsruhe Verwaltungs-GmbH, Karlsruhe	100
Siemens Miet- und Portfolio-Beteiligungs-GmbH, Berlin	100
Siemens Programm- und Systementwicklung GmbH, Hamburg	100
Siemens Real Estate Management GmbH, Grünwald	100
Siemens Technology Accelerator GmbH, Munich	100
Siemens Technopark Augsburg Verwaltungs GmbH, Munich	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
Siemens Wohnungsgesellschaft Management GmbH, Munich	100
SIM 2. Grundstücksverwaltungs- und -beteiligungs-GmbH, Munich	100
SIM 6. Grundstücksverwaltungs- und -beteiligungs-GmbH, Munich	100
SIM 7. Grundstücksverwaltungs- und -beteiligungs-GmbH, Munich	100
SIM 8. Grundstücksverwaltungs- und -beteiligungs-GmbH, Munich	100
SIM 12. Grundstücksverwaltungs- und -beteiligungs-GmbH, Munich	100
SIM 13. Grundstücksverwaltungs- und -beteiligungs-GmbH, Munich	100
SIM 14. Grundstücksverwaltungs- und -beteiligungs-GmbH, Grünwald	100
SIM 15. Grundstücksverwaltungs- und -beteiligungs-GmbH, Munich	100
SIM 16. Grundstücksverwaltungs- und -beteiligungs-GmbH, Munich	100
SIM 17. Grundstücksverwaltungs- und -beteiligungs-GmbH, Grünwald	100
SIM 18. Grundstücksverwaltungs- und -beteiligungs-GmbH, Munich	100
SIM 20. Grundstücksverwaltungs- und -beteiligungs-GmbH, Erlangen	100
SIM 21. Grundstücksverwaltungs- und -beteiligungs-GmbH, Munich	100
VA TECH Finance (Deutschland) GmbH, Berlin	100
Vertacross Verwaltungsgesellschaft mbH, Nuremberg	100
Verwaltung Poolbeg Vermiet GmbH, Munich	100
VTW Anlagen Deutschland GmbH, Ravensburg	100
YARD Grundstücks-Verwaltungsgesellschaft mbH, Munich	100
ZIRKON Grundstücks-Verwaltungsgesellschaft mbH, Grünwald	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) Controlling influence through contractual arrangements or legal circumstances.

(7) No controlling influence due to contractual arrangements or legal circumstances.

(8) Voting interest 24%

(9) Voting interest 50%

September 30, 2008	Equity interest in %
2. International (125 companies)	
b) On the basis of immateriality	
Schneider Electric High Voltage Trading & Distribution LLC, Cairo/Egypt	100
Cerberus Mac Keon S.R.L., Buenos Aires/Argentina	100
Home and Office Communication Devices SRL, Buenos Aires/Argentina	100
Flender Australia Pty. Ltd., Sydney/Australia	100
Siemens Building Technologies Pty. Ltd., Mount Waverley/Australia	100
Bewator NV in Liquidation, Gentbrugge/Belgium	100
N.V. Flender Belge S.A., Vilvoorde/Belgium	100
VA TECH WABAG Belgium SA, Brussels/Belgium	100
Siemens d.o.o., Banja Luka/Bosnia and Herzegovina	100
Siemens d.o.o., Mostar/Bosnia and Herzegovina	100
Siemens d.o.o., Sarajevo/Bosnia and Herzegovina	100
Schneider Alta Tensao Servicos Ltda., Itajai/Brazil	100
Siemens Sistemas Para Montagem De Componentes Electronicos Ltda., Sao Paulo/Brazil	100
Siemens Business Communication Systems Ltd., Shanghai/China	69
Siemens Logistics and Assembly Equipment (Suzhou) Ltd., Suzhou/China	100
Bewator Antech A/S, Ballerup/Denmark	100
innotec Denmark ApS, Allerød/Denmark	100
Inversiones Latinoamericanos S.A. de C.V., San Salvador/El Salvador	100
BJC France SARL, Ludres/France	100
Siemens Boulevard Ornano S.A.S., Saint-Denis/France	100
Siemens Electronics Assembly Systems SAS, Bussy-Saint-Georges/France	100
Project Management Company A.E., Athens/Greece	51
ADT Rail Systems Limited, in Liquidation, Frimley, Surrey/UK	100
Alpha Dyffryn Cyfyngedig, in Liquidation, Llanberis, Gwynedd/UK	100
Ashlow Technology Ltd., in Liquidation, Christchurch, Dorset/UK	100
ASIRobicon Limited, in Liquidation, Frimley, Surrey/UK	100
BCI Electronics Ltd, in Liquidation, Cwmbran, Gwent/UK	100
Diagnostic Products (UK) Limited, in Liquidation, Llanberis, Gwynedd/UK	100
Direct Digital Finance Ltd., Stoke Poges, Buckinghamshire/UK	100
Encomech Engineering Services Ltd., in Liquidation, Christchurch, Dorset/UK	100
European Electronic Systems Ltd., in Liquidation, Christchurch, Dorset/UK	100
FUCHS Systems U.K. Ltd, in Liquidation, Scunthorpe, North Lincolnshire/UK	100
Gigaset Communications UK Limited, Frimley, Surrey/UK	100
Marbo Holdings Limited, Frimley, Surrey/UK	100
Marbo Limited, Frimley, Surrey/UK	100
Oldbury (Lincoln) Ltd, Lincoln, Lincolnshire/UK	100
Siemens Building Technologies Security Rentals Ltd, in Liquidation, Frimley, Surrey/UK	100
Siemens Busbar Trunking Systems Ltd., in Liquidation, Frimley, Surrey/UK	100
Siemens Business Services Media Holdings Ltd., in Liquidation, Camberley, Surrey/UK	100
Siemens Business Services Media Ltd., in Liquidation, Camberley, Surrey/UK	100
Siemens Business Services Media Supply Ltd., in Liquidation, Camberley, Surrey/UK	100
Siemens Business Services Media Technology Ltd., in Liquidation, Camberley, Surrey/UK	100
Siemens Demag Delaval Turbomachinery Ltd., Frimley, Surrey/UK	100
The Allergy Analysis Centre Limited, in Liquidation, Llanberis, Gwynedd/UK	100
VAI Pomini Ltd., Sheffield, Yorkshire/UK	100
Volex Accessories Limited, Frimley, Surrey/UK	100
Wylex Limited, Frimley, Surrey/UK	100
Asia Care Holding Limited, Hongkong/Hongkong	100
Siemens Building Technologies (Hong Kong) Ltd., Kowloon/Hongkong	100
Siemens Enterprise Communications Ltd., Hongkong/Hongkong	100
Siemens Finance Asia Ltd., Hongkong/Hongkong	100
Telegyr Systems (China) Co. Ltd., Kowloon/Hongkong	100
Siemens Demag Delaval Turbomachinery Pvt. Ltd., Pune/India	100
P.T. VA TECH Transmission & Distribution, Jakarta/Indonesia	100
Europlex Research Limited, Dublin/Ireland	93
Almex S.R.L., Milan/Italy	100
Siemens Electronics Assembly Systems S.r.l., Milan/Italy	100
(1) Subsidiary pursuant to § 290 (2) No. 1, HGB.	(6) Controlling influence through contractual arrangements or legal circumstances.
(2) Subsidiary pursuant to § 290 (2) No. 2, HGB.	(7) No controlling influence due to contractual arrangements or legal circumstances.
(3) Subsidiary pursuant to § 290 (2) No. 3, HGB.	(8) Voting interest 24%
(4) Exemption pursuant to § 264 b, HGB.	(9) Voting interest 50%
(5) Exemption pursuant to § 264 (3), HGB.	

September 30, 2008	Equity interest in %
Tecnoservizi Padova S.p.A., Milan/Italy	100
VA TECH WABAG Italia S.r.l., in Liquidation, Rom/Italy	100
Siemens Home and Office Communication Devices Inc., Oakville, Ontario/Canada	100
SH Engineering Co. Ltd, Seoul/Korea	100
Shinwha Electronics Co. Ltd, Incheon/Korea	100
Advanced Communications Solutions Sdn. Bhd., Kuala Lumpur/Malaysia	51
Siemens Integra Transportation Systems Sdn. Bhd., Kuala Lumpur/Malaysia	100
OSRAM DOOEL in Liquidation, Skopje/Macedonia	100
Efficient Networks México S.A. de C.V., Mexiko D.F./Mexico	100
Flender de Mexico S.A. de C.V., Mexiko D.F./Mexico	100
SIEMENS ELECTRONICS ASSEMBLY SYSTEMS, S. DE R.L. DE C.V., Guadalajara/Mexico	100
VA TECH Transmisión y Distribución S.A. de C.V., Mexiko D.F./Mexico	100
Siemens S.r.l., Chisinau/Moldavie	100
Siemens d.o.o. Podgorica, Podgorica/Montenegro	100
Siemens Ltd., Yangon/Myanmar	60
innotec Benelux B.V, Capelle aan den IJssel/Netherlands	100
addIT Dienstleistungs GmbH, Klagenfurt/Austria	100
HV-TURBO Airport Tech GmbH in Liqu., Bürs/Austria	51
innotec GmbH, Klagenfurt/Austria	100
MWW Metallbearbeitungs-GmbH, Vienna/Austria	100
Siemens Electronics Assembly Systems GmbH, Vienna/Austria	100
Siemens Electronics Assembly Systems GmbH & Co KG, Vienna/Austria	100
Siemens Health Management GmbH, Klagenfurt/Austria	100
Siemens Personaldienstleistungen GmbH, Vienna/Austria	100
SIMEA Gesellschaft zur Fertigung elektronischer Komponenten 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
Siemens Home & Office Communication Devices Sp. z o.o, Warsaw/Poland	100
OOO Demag Delaval Industrial Turbomachinery, Moskau/Russian Federation	100
OOO Siemens Enterprise Communications, Moskau/Russian Federation	100
OOO S-Technology, Moskau/Russian Federation	100
OOO Transportation Systems, Moskau/Russian Federation	100
Siemens Home and Office Communication Devices Ltd., Moskau/Russian Federation	100
Westinghouse Saudi Arabia Ltd., Riad/Saudi Arabia	100
Flender Svenska AB i likvidation, Hudding/Sweden	100
Siemens Electronics Assembly Systems AB, Stockholm/Sweden	100
ALBIS Technologies AG, Zurich/Switzerland	100
Elektrowatt GmbH, in Liquidation, Zurich/Switzerland	100
innotec Swiss GmbH, Rheinfelden/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 Electronics Assembly Pte. Ltd, Singapore/Singapore	100
Siemens Medical Solutions Diagnostics Pte Ltd., Singapore/Singapore	100
SAT Systémy automatizacnej techniky spol. s.r.o., Bratislava/Slovakia	60
BONUS Wind Turbines Spain S.L., Vigo/Spain	100
Cerberus Seguridad S.A., Barcelona/Spain	100
Sigma Seguridad Integral S.A., Barcelona/Spain	100
Winergy Transmisiones S.L., Madrid/Spain	100
Comos it South Africa (Pty) Ltd, Bryanston, Johannesburg/South Africa	100
Flender Services (SA) (Pty.) Ltd., Elandsfonten/South Africa	100
FUCHS Systemtechnik (South Africa) (Pty) Ltd., Rivonia/South Africa	100
Mannesmann (Pty.) Ltd., 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 Building Technologies Ltd., Bangkok/Thailand	100
VA TECH (Thailand) Co. Ltd., Bangkok/Thailand	100
mdexx Magnetronic Devices s.r.o., Trutnov/Czech Republic	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) Controlling influence through contractual arrangements or legal circumstances.

(7) No controlling influence due to contractual arrangements or legal circumstances.

(8) Voting interest 24%

(9) Voting interest 50%

	Equity interest in %
September 30, 2008	
OEZ INTERNATIONAL a.s., Prague/Czech Republic	100
VA TECH ETS a.s., Teplice/Czech Republic	100
VA TECH Finance Czech Republic s.r.o., Prague/Czech Republic	100
TOV Siemens Enterprise Communications Ukraine, Kiev/Ukraine	100
INNOTECH IT PLANT SOLUTIONS INC., HOUSTON/USA	100
Siemens Electronics Assembly Systems, LLC, Norcross, GA/USA	100
Siemens/Turner/Beta JV, Wendell, NC/USA	98
Siemens OOO, Taschkent/Uzbékistan	100
Siemens (Cyprus) Ltd., Nicosia/Cyprus	100
II. Associated companies	
A) Consolidated at equity	
1. Germany (17 companies)	
BSH Bosch und Siemens Hausgeräte GmbH, Munich	50
BWI Informationstechnik GmbH, Meckenheim	50
Dräger Medical AG & Co. KG, Lübeck	25
Energy Services GmbH, Leipzig	50
FEAG Fertigungszentrum für Elektrische Anlagen GmbH, Erlangen	49
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
MeVis BreastCare GmbH & Co. KG, Bremen	49
Setrix AG, Munich	26
Thermosensorik GmbH, Erlangen	28
UBS Real Estate Kapitalanlagegesellschaft mbH, Munich	49
Voith Siemens Hydro Power Generation GmbH & Co. KG, Heidenheim	35
2. Europe (without Germany) (20 companies)	
EMGO N.V., Lommel/Belgium	50
AREVA NP S.A.S., Courbevoie/France	34
TRIXELL S.A.S., Moirans/France	25
Eviop-Tempo A.E. Electrical Equipment Manufacturers, Vassilikó Èvias/Euböa/Greece	48
Capital Meters Holdings Ltd., London/UK	20
Metier Holdings Ltd., London/UK	30
Medical Systems S.p.A., Genova/Italy	45
Solutions & Infrastructure Services Limited, Gzira/Malta	50
Enterprise Networks Holdings B.V., Amsterdam, Amsterdam/Netherlands	49
Fujitsu Siemens Computers (Holding) B.V., Amsterdam/Netherlands	50
Nokia Siemens Networks Holding B.V., Amsterdam/Netherlands	50
CYBERDOC Gesellschaft für Digitale Kommunikation im Notariat GmbH & Co KG, Vienna/Austria	50
RV Abwicklung GmbH in Liqu., Linz/Austria	50
Siemens Bacon GmbH & Co KG, Vienna/Austria	50
Siemens Elin Buildings and Infrastructure GmbH & Co, Linz/Austria	50
OOO Siemens Elektroprivod, St. Petersburg/Russian Federation	50
ZAO Interautomatika, Moskau/Russian Federation	46
ZAO Systema-Service, St. Petersburg/Russian Federation	26
Certas AG, Zurich/Switzerland	50
Interessengemeinschaft TUS, Männedorf/Switzerland	50
3. The Americas (19 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	25
Cyclos Semiconductor, Inc., Berkeley, CA/USA	41
(1) Subsidiary pursuant to § 290 (2) No. 1, HGB.	(6) Controlling influence through contractual arrangements or legal circumstances.
(2) Subsidiary pursuant to § 290 (2) No. 2, HGB.	(7) No controlling influence due to contractual arrangements or legal circumstances.
(3) Subsidiary pursuant to § 290 (2) No. 3, HGB.	(8) Voting interest 24%
(4) Exemption pursuant to § 264 b, HGB.	(9) Voting interest 50%
(5) Exemption pursuant to § 264 (3), HGB.	

September 30, 2008	Equity interest in %
Kyma, Inc., Raleigh, NC/USA	32
Lookahead Decision, Inc., Davis, CA/USA	30
NetCrystal Inc., Mountain View, CA/USA	21
Newmerix, Inc., Superior, CO/USA	28
PETNET Indiana LLC, Indianapolis, IN/USA	50
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 ⁽⁷⁾
TORP Terminal L.P., Houston, TX/USA	30
Treated Water Outsourcing J.V., Naperville, IL/USA	50
TVM III Ltd. Partnership, Boston, MA/USA	12
Zargis Medical Corp., Princeton, NJ/USA	25
4. Asia (10 companies)	
Foshan Electrical and Lighting Co., Ltd., Foshan/China	13
GSP China Technology Co., Ltd., Beijing/China	50
Shanghai Electric Power Generation Equipment Co., Ltd., Shanghai/China	34
Zhenjiang Siemens Busbar Trunking Systems Co. Ltd., Yangzhong/China	50
Bangalore International Airport Ltd., Bangalore/India	40
P.T. Jawa Power, Jakarta/Indonesia	50
Mitsubishi Electric OSRAM Ltd., Yokohama/Japan	49
Yaskawa Siemens Automation & Drives Corp., Kitakyushu/Japan	50
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 (4 companies)	
SILCAR Maintenance Services J.V., Bayswater/Australia	50
SILCAR Pty. Ltd., Glen Iris/Australia	50
STCJV Services for Telecommunications J.V., Melbourne/Australia	50
Advanced Metering Services Limited, Wellington/New Zealand	50
B) Not consolidated at equity on the basis of immateriality	
1. Germany (32 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
Electrocycling Anlagen GmbH, Goslar	25
Erlangen AG Technologie Scouting und Marketing, Erlangen	32
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
Infineon Technologies Bipolar Verwaltungs-GmbH, Warstein	40
Inge Watertechnologies AG, Greifenberg	25
Intertube Projekt GmbH, Dusseldorf	37
KORONA Grundstücks-Verwaltungsgesellschaft mbH & Co. KG, Grünwald	47
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
Partikeltherapiezentrum Kiel GmbH & Co. KG, Kiel	50
Print & Mail Recovery GmbH, Munich	40
PTZ Partikeltherapiezentrum Kiel Management GmbH, Wiesbaden	50
Ray Sono AG, Munich	28
⁽¹⁾ Subsidiary pursuant to § 290 (2) No. 1, HGB.	⁽⁶⁾ Controlling influence through contractual arrangements or legal circumstances.
⁽²⁾ Subsidiary pursuant to § 290 (2) No. 2, HGB.	⁽⁷⁾ No controlling influence due to contractual arrangements or legal circumstances.
⁽³⁾ Subsidiary pursuant to § 290 (2) No. 3, HGB.	⁽⁸⁾ Voting interest 24%
⁽⁴⁾ Exemption pursuant to § 264 b, HGB.	⁽⁹⁾ Voting interest 50%
⁽⁵⁾ Exemption pursuant to § 264 (3), HGB.	

September 30, 2008	Equity interest in %
RITOS GmbH, Mömbris	50
SIEKAP Industrial Services Gernsbach GmbH, Gernsbach	50
S-Y Systems Technologies Europe GmbH, Regensburg	50
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 Siemens Hydro Power Generation Verwaltungs GmbH, Heidenheim	35
VR-LEASING IKANA GmbH & Co. Immobilien KG, Eschborn	94 ⁽⁸⁾
Wohnen am Wedding KG THG Immobilien-Fondsgesellschaft mbH & Co., Berlin	26
2. International (80 companies)	
Oil and Gas ProServ LLC, Baku/Azerbaijan	25
M-Brussels Invest S.A./N.V. i.L., Brussels/Belgium	25
T-Power NV, Brussels/Belgium	33
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
Val-Trans Services S.A., Toulouse/France	50
Anakiklosi Siskevon Simetochiki S.A., Piräus/Greece	33
Elesis Electrical Solutions A.E., Acharnai/Greece	40
Kempston (1987) Limited, Croydon, Surrey/UK	50
Lamp Caps Ltd., Frimley, Surrey/UK	50
Lamp Metals Ltd., London/UK	50
Plessey Holdings Ltd., Frimley, Surrey/UK	50
SGCS Business Park Ltd., Beeston, Nottinghamshire/UK	50
OSRAM Prosperity Company Ltd., Hongkong/Hongkong	50
Torrent Power Services Pvt. Ltd., Ahmedabad/India	50
LAMP NOOR (P.J.S.) Co., Saveh/Iran	20
Metropolitan Transportation Solutions Ltd., Rosh Haya'in/Israel	20
A.I.R. Mobility Solutions Società consortile a.r.l., Avellino/Italy	50
Cremona Engineering S.r.l., Cremona/Italy	50
Locomozione Italia S.p.A., Verona/Italy	40
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 ⁽⁹⁾
TLT OSRAM-Melco Lighting Ltd., Yokosuka/Japan	50
Zuken-Tecnomatix Kabushiki Kaisha, Yokohama/Japan	49
Ottawa LRT Corp., Mississauga, Ontario/Canada	50
AKTOBE Power, Almaty/Kazakhstan	25
DPC d.o.o. Zagreb, Zagreb/Republic of Croatia	50
SIA Ekogaisma, Riga/Latvia	33
Sysniaga Sdn. Bhd., Kuala Lumpur/Malaysia	30
Pempro S.A. de C.V., Mexiko D.F./Mexico	25
51 Pegasi B.V., Amsterdam/Netherlands	27
Infraspeed Maintenance B.V., Zoetermeer/Netherlands	46
VOEST-ALPINE Technical Services Ltd., Abuja/Nigeria	40
AGCS Gas Clearing and Settlement AG, Vienna/Austria	20
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	25
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
vatron gmbh, Linz/Austria	27
⁽¹⁾ Subsidiary pursuant to § 290 (2) No. 1, HGB.	⁽⁶⁾ Controlling influence through contractual arrangements or legal circumstances.
⁽²⁾ Subsidiary pursuant to § 290 (2) No. 2, HGB.	⁽⁷⁾ No controlling influence due to contractual arrangements or legal circumstances.
⁽³⁾ Subsidiary pursuant to § 290 (2) No. 3, HGB.	⁽⁸⁾ Voting interest 24%
⁽⁴⁾ Exemption pursuant to § 264 b, HGB.	⁽⁹⁾ Voting interest 50%
⁽⁵⁾ Exemption pursuant to § 264 (3), HGB.	

September 30, 2008	Equity interest in %
ZAG Beteiligungsverwaltungs GmbH, Innsbruck/Austria	50
Rousch (Pakistan) Power Ltd., Karachi/Pakistan	26
MTS – Metro, Transportes do Sul S.A., Lisbon/Portugal	21
Northern Capital Express (Express Severnoy Stolitsy), Moskau/Russian Federation	25
OAo Power Machines, Moskau/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, Moskau/Russian Federation	35
ZAO Nuclearcontrol, Moskau/Russian Federation	40
Arabia Electric Ltd., 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., 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
Kiyon, Inc., La Jolla, CA/USA	38
Managesoft Holdings, Inc., Boston, MA/USA	38
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
III. Other interests	
1. Germany (7 companies)	
Ernst Koch GmbH & Co. Kommanditgesellschaft, Hemer	15
IBS AG, Höhr-Grenzhausen	8
Siemens-Electrogeräte GmbH, Munich	100 ⁽⁷⁾
SVM Star Ventures Managementgesellschaft mbH Nr. 3 & Co. Beteiligungs KG, Munich	99 ⁽⁷⁾
SVM Star Ventures Managementgesellschaft mbH Nr. 3 & Co. Beteiligungs KG Nr. 2, Munich	99 ⁽⁷⁾
SVM Star Ventures Managementgesellschaft mbH Nr. 3 & Co. Beteiligungs KG Nr. 3, Munich	99 ⁽⁷⁾
SVM Star Ventures Managementgesellschaft mbH Nr. 3 & Co. Beteiligungs KG Nr. 4, Munich	99 ⁽⁷⁾
2. International (10 companies)	
EDAP TMS S.A., Lyon/France	11
ElekSen Group plc, Iver Heath, Buckinghamshire/UK	5
Symbian Ltd., London/UK	8
Venture Strategy Cayman Partners L.P., George Town/Cayman Islands	99 ⁽⁷⁾
Conproca S.A. de C.V., Mexiko D.F./Mexico	15
Infraspeed Holding B.V., Zoetermeer/Netherlands	11
Austrian Research Centers GmbH – ARC, Vienna/Austria	7
CONATEL S.A., Montevideo/Uruguay	19
Global Healthcare Exchange LLC, Westminster, CO/USA	11
iBAHN, South Jordan, UT/USA	9
<p>(1) Subsidiary pursuant to § 290 (2) No. 1, HGB.</p> <p>(2) Subsidiary pursuant to § 290 (2) No. 2, HGB.</p> <p>(3) Subsidiary pursuant to § 290 (2) No. 3, HGB.</p> <p>(4) Exemption pursuant to § 264 b, HGB.</p> <p>(5) Exemption pursuant to § 264 (3), HGB.</p> <p>(6) Controlling influence through contractual arrangements or legal circumstances.</p> <p>(7) No controlling influence due to contractual arrangements or legal circumstances.</p> <p>(8) Voting interest 24%</p> <p>(9) Voting interest 50%</p>	