

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2012 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>SIEMENS HEALTHCARE DIAGNOSTICS PUERTO RICO PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>030</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1999</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>030</u>	1c Effective date of plan <u>01/01/1999</u>	
1b Three-digit plan number (PN) ▶	<u>030</u>				
1c Effective date of plan <u>01/01/1999</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>SIEMENS CORPORATION</u> <u>170 WOOD AVENUE SOUTH</u> <u>ISELIN, NJ 08830</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>13-2623356</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>847-267-5300</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>339110</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>13-2623356</u>	2c Sponsor's telephone number <u>847-267-5300</u>	2d Business code (see instructions) <u>339110</u>	
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2c Sponsor's telephone number <u>847-267-5300</u>					
2d Business code (see instructions) <u>339110</u>					

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	<u>10/01/2013</u> Date	<u>KARIN ALLERAUN</u> Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 173
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	0
b Retired or separated participants receiving benefits.....	6b	109
c Other retired or separated participants entitled to future benefits.....	6c	60
d Subtotal. Add lines 6a , 6b , and 6c	6d	169
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	3
f Total. Add lines 6d and 6e	6f	172
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1G 1I		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>SIEMENS HEALTHCARE DIAGNOSTICS PUERTO RICO PLAN</u>	B Three-digit plan number (PN) ▶ <u>030</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>SIEMENS CORPORATION</u>	D Employer Identification Number (EIN) <u>13-2623356</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>	
2 Assets:	
a Market value	2a <u>5124786</u>
b Actuarial value	2b <u>5124786</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>109</u> (1) Number of participants <u>2191375</u> (2) Funding Target
b For terminated vested participants.....	3b <u>70</u> <u>1961988</u>
c For active participants:	
(1) Non-vested benefits.....	3c(1) <u>3473</u>
(2) Vested benefits.....	3c(2) <u>595164</u>
(3) Total active	3c(3) <u>4</u> <u>598637</u>
d Total	3d <u>183</u> <u>4752000</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>7.00 %</u>
6 Target normal cost.....	6 <u>43000</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>09/10/2013</u>
Signature of actuary		Date
<u>AL-KARIM ALIDINA</u>		<u>11-06110</u>
Type or print name of actuary		Most recent enrollment number
<u>HEWITT ASSOCIATES LLC</u>		<u>202-429-8550</u>
Firm name		Telephone number (including area code)
<u>1120 20TH STREET NW, SUITE 600</u> <u>WASHINGTON, DC 20036</u>		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>6.96%</u>		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		1351
b	Interest on (a) using prior year's effective interest rate of <u>5.67%</u> except as otherwise provided (see instructions)		77
c	Total available at beginning of current plan year to add to prefunding balance		1428
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	107.84 %
15	Adjusted funding target attainment percentage	15	107.84 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	85.80 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/13/2012	46000				
07/13/2012	46000				
09/13/2012	46000				
01/15/2013	46000				
			Totals ►	18(b)	184000
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	176266
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0		0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 61
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	43000	
b Excess assets, if applicable, but not greater than line 31a	31b	43000	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	176266	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	176266	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>SIEMENS HEALTHCARE DIAGNOSTICS PUERTO RICO PLAN</u>	B Three-digit plan number (PN) ►	<u>030</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>SIEMENS CORPORATION</u>	D Employer Identification Number (EIN) <u>13-2623356</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: MASTER TRUST FOR SIEMENS PENSION PL

b Name of sponsor of entity listed in (a): SIEMENS CORPORATION

c EIN-PN <u>13-3406827-001</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>5647110</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>		
A Name of plan <u>SIEMENS HEALTHCARE DIAGNOSTICS PUERTO RICO PLAN</u>	B Three-digit plan number (PN) ►	<u>030</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SIEMENS CORPORATION</u>	D Employer Identification Number (EIN) <u>13-2623356</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a Total noninterest-bearing cash	1a			
b Receivables (less allowance for doubtful accounts):				
(1) Employer contributions	1b(1)	68000		46000
(2) Participant contributions	1b(2)			
(3) Other.....	1b(3)			
c General investments:				
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)			
(2) U.S. Government securities.....	1c(2)			
(3) Corporate debt instruments (other than employer securities):				
(A) Preferred	1c(3)(A)			
(B) All other.....	1c(3)(B)			
(4) Corporate stocks (other than employer securities):				
(A) Preferred	1c(4)(A)			
(B) Common	1c(4)(B)			
(5) Partnership/joint venture interests	1c(5)			
(6) Real estate (other than employer real property)	1c(6)			
(7) Loans (other than to participants)	1c(7)			
(8) Participant loans	1c(8)			
(9) Value of interest in common/collective trusts.....	1c(9)			
(10) Value of interest in pooled separate accounts.....	1c(10)			
(11) Value of interest in master trust investment accounts	1c(11)	5057221		5647110
(12) Value of interest in 103-12 investment entities	1c(12)			
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)			
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)			
(15) Other	1c(15)			

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	5125221	5693110

Liabilities

g Benefit claims payable	1g	4991	21919
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	4991	21919

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	5120230	5671191
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	184000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		184000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		575574
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		759574

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	208613	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		208613
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		208613

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		550961
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: ERNST & YOUNG LLP

(2) EIN: 34-6565596

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		25000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
 If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ Yes ☒ No Amount:

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>SIEMENS HEALTHCARE DIAGNOSTICS PUERTO RICO PLAN</u>	B Three-digit plan number (PN) ▶ <u>030</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SIEMENS CORPORATION</u>	D Employer Identification Number (EIN) <u>13-2623356</u>

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>25-1904503</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
--	-----------------------------------	-----------------------------------	-------------------------------	--

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

FINANCIAL STATEMENTS

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan
Years Ended December 31, 2012 and 2011
With Report of Independent Auditors

Ernst & Young LLP



Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Financial Statements

Years Ended December 31, 2012 and 2011

Contents

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Report of Independent Auditors

The Plan Administrator
Siemens Healthcare Diagnostics Inc. Puerto Rico Pension Plan and
the Members of the Siemens Corporation Administrative and
Investment Committees

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Siemens Healthcare Diagnostics Inc. Puerto Rico Pension Plan, which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

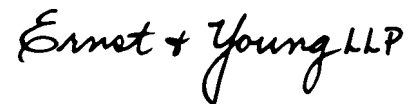
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the certified investment information described in Note 7, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the entity that certified the investment information meets the requirements of 29 CFR 2520.103-8. The plan administrator has obtained certifications as of December 31, 2012 and 2011, and for the years then ended, that the information provided to the plan administrator is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements, other than that derived from the certified investment information have been audited by us in accordance with auditing standards generally accepted in the United States and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

The signature of Ernst & Young LLP is written in a cursive, handwritten style.

September 30, 2013

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Statements of Net Assets Available for Benefits

	December 31	
	2012	2011
Assets		
Investment in the net assets of the Master Trust for Siemens Pension Plans	\$ 5,647,110	\$ 5,057,221
Employer contributions receivable	46,000	68,000
Total assets	5,693,110	5,125,221
Liabilities		
Accrued plan expenses	21,919	4,991
Net assets available for benefits	\$ 5,671,191	\$ 5,120,230

See accompanying notes.

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Statements of Changes in Net Assets Available for Benefits

	Year Ended December 31	
	2012	2011
Investment income and other additions		
Investment income:		
Plan's share of investment income of the Master Trust for Siemens Pension Plans:		
Net appreciation in fair value in fair investments	\$ 525,368	\$ 189,951
Interest	154,928	141,948
Dividends	24,242	21,797
Other	424	339
Total investment income	704,962	354,035
Transfer of assets	—	640,437
Employer contributions	184,000	191,000
Total investment income and other additions	888,962	1,185,472
Deductions:		
Benefits paid	208,613	183,536
Plan expenses	129,388	33,410
Total deductions	338,001	216,946
Net increase	550,961	968,526
Net assets available for benefits		
Beginning of year	5,120,230	4,151,704
End of year	<u>\$ 5,671,191</u>	<u>\$ 5,120,230</u>

See accompanying notes.

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Notes to Financial Statements

December 31, 2012

1. Description of Plan

The following description of the Siemens Healthcare Diagnostics Inc. Puerto Rico Pension Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

As a result of the acquisition of Dade Behring, Inc. by an affiliate of Siemens Corporation on November 6, 2007, the sponsor of the Plan was changed to Siemens Healthcare Diagnostics Inc. as of January 1, 2008. Also effective January 1, 2008, the name of the Plan was changed to the Siemens Healthcare Diagnostics Inc. Puerto Rico Pension Plan. Effective March 31, 2009, Siemens Corporation (the “Company” or “Siemens”) became the sponsor of the Plan.

The Plan is a non-contributory, defined benefit plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). For the years ended December 31, 2012 and 2011, the assets of the Plan were held in trust by Banco Popular de Puerto Rico (“Banco Popular” or “Trustee”). Pursuant to a sub-trustee agreement, the Trustee, as directed by the Investment Committee, has invested the Plan’s assets in the Master Trust for Siemens Pension Plans (“Master Trust”), for which BNY Mellon Bank, N.A. (“BNY Mellon”) is the trustee.

Participation in the Plan was suspended as of December 31, 1995, and no further benefits will be accrued for services rendered after that date. Effective January 31, 2011, liabilities and associated assets related to frozen pension benefits (other than interest credits) for certain current and former employees of Siemens Medical Solutions USA, Inc. were transferred to the Plan from the Siemens Pension Plan.

Administration

The Administrative Committee of Siemens is responsible for administering the Plan’s operations and the Investment Committee of Siemens is responsible for selecting and monitoring investments held by the Plan, all of whom are appointed by the Board of Directors of Siemens.

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Notes to Financial Statements (continued)

1. Description of Plan (continued)

Pension Benefits

Benefits are provided at normal, early, and deferred retirement and upon total and permanent disability, subject to certain limitations. Participants who attain five years of service (at least 1,000 hours in a calendar year) or who terminated employment after reaching the age of 65 earn the right to a fully vested benefit. Benefits accrued prior to December 31, 1995 are generally computed according to a two step formula that takes into account a participant's years of benefit service, final average pay and estimated social security benefits, each through December 31, 1995. Step one of the formula is to compute 1.75% times a participant's projected years of benefit service to age 65 multiplied by his or her final average pay, less 1.75% times the participant's projected years of benefit service to age 65 multiplied by his or her estimated social security benefit. Step two is to multiply the difference computed in step one by a fraction, the numerator of which is the participant's actual years of service through December 31, 1995 and the denominator of which was the participant's projected benefit service through normal retirement age. All accrued benefits have been frozen. Alternate benefit formulas apply to certain participants who have accrued pension benefits that were transferred to the Plan from other defined benefit plans.

The benefit commencement date for normal retirement is the first day of the month coincident with or next following the date of an employee's 65th birthday. Benefits are payable beginning after the normal retirement date is reached. The benefit commencement date for a reduced early retirement benefit is the first day of any month after the early retirement date, which is the date an employee terminated employment after he has attained age 55 and completed ten or more years of vesting service. The benefit commencement date for deferred retirement is the first day of the month coincident with or next following the termination of employment after the normal retirement date. An eligible employee who incurs a disability after completing at least ten years of vesting service shall be entitled to his accrued benefit at normal retirement age or a reduced benefit as early as the month following the participant's attainment of age 55.

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Notes to Financial Statements (continued)

1. Description of Plan (continued)

Funding Policy

The Plan is funded solely by contributions made by the Company.

Contributions are determined annually based on actuarial valuations of the Plans by Hewitt Associates LLC (“Hewitt”), an independent consulting actuary. Hewitt determines the maximum amount permitted by law or regulation as a Federal income tax deduction and the minimum amount necessary during any plan year to avoid an accumulated funding deficiency as defined by ERISA.

The Company funds normal cost on a current basis and initial and additional past service liabilities from plan amendments, assumption/method changes and actuarial experience over periods of 30, 10, and 5 years, respectively. The actuarial funding method was the projected-unit-credit-cost method. The interest rate assumption used for funding purposes was within the range of 5.0% and 7.1% for 2012 and 2011. The Plan met the minimum funding requirements of ERISA for 2012 and 2011. The Company made contributions to the Plan in the amount of \$184,000 and \$191,000 for the years ended December 31, 2012 and 2011, respectively.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan have been prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Investment Valuation and Income Recognition

The fair value of the Plan's interest in the Master Trust is based on the beginning of year value of the Plan's interest in the Master Trust, plus contributions, asset transfers in, and allocated investment income less actual distributions, allocated investment loss, asset transfers out and allocated administrative expenses.

Certain investments in securities held by the Master Trust are valued using quoted market prices. The last reported sales price on the valuation date is used when no other value is obtainable from the trustee. The amounts reported by the Master Trust for securities that have no quoted market price represent estimated fair value as determined by the trustee. The investment manager values investments in private placement bonds and high-yield bonds when no other value is obtainable from the trustee. Investments in short-term investment funds are reported at cost, which approximates fair value. Investments in limited partnerships are valued based on information provided by the sponsor of the partnership. In the event that no other value is obtainable from the trustee, the investment manager will determine the value. Purchases and sales by the Master Trust are recorded on a trade-date basis. Interest income is recorded by the Master Trust on the accrual basis. The Master Trust records dividends on the ex-dividend date.

Payment of Benefits

Benefit payments to participants are recorded when paid.

Plan Expenses

Certain expenses are paid by the Master Trust and charged to the Plan based upon the Plan's proportionate interest in the net assets of the Master Trust. Expenses attributed to a specific plan are charged to that plan only.

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Risks and Uncertainties

The Plan may invest in various investment securities. Investment securities are exposed to various risks such as interest rate, market volatility and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and those changes could materially affect the amounts reported in the statement of net assets available for benefits.

The Investment Committee has diversified the net assets of the Master Trust with the intention of appropriately addressing significant concentrations of risk. The Master Trust's net assets were managed by sixteen investment managers for the year ended December 31, 2012 and fourteen for the year ended December 31, 2011.

Contributions to the Plan are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect amounts reported and disclosed in the financial statements.

Recent Accounting Pronouncements

In May 2011, the FASB issued Accounting Standards Update 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs*, (ASU 2011-04). ASU 2011-04 amended ASC 820, *Fair Value Measurements and Disclosures*; to converge the fair value measurement guidance in US generally accepted accounting principles (GAAP) and International Financial Reporting Standards (IFRSs). Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. Adoption of ASU 2011-04 did not have an effect on the Plan's net assets available for benefits or its changes in net assets available for benefits.

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Notes to Financial Statements (continued)

3. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits represent the actuarial present value of estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions for employee services already rendered. Accumulated plan benefits include benefits expected to be paid to: (i) retired or terminated employees or their beneficiaries; (ii) beneficiaries of employees who have died and (iii) present employees or their beneficiaries. Benefits under the Plan are based on employees' highest five-year average compensation within the ten-year period immediately prior to the employee's termination. The accumulated plan benefits for active employees are based on their average compensation during the five years ending on the date as of which the benefit information is presented (the "valuation date") or the total cash compensation during the year. Benefits payable under all circumstances – retirement, death, disability and termination of employment – are included, to the extent they are deemed attributable to employees' service rendered and compensation received up to the valuation date.

The actuarial present value of accumulated benefits for the Plan was determined by AON Hewitt and is that amount which results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

The more significant actuarial assumptions used in the December 31, 2011 valuations were:

1. Life expectancy of participants – Generational mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(d)
2. Accrued benefit interest rate – 6.96%
3. Weighted-average retirement age – 62.7

The foregoing actuarial assumptions are based on the presumption that the Plan will continue even though the benefits are frozen. If the Plan was to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Notes to Financial Statements (continued)

3. Actuarial Present Value of Accumulated Plan Benefits (continued)

The actuarial present value of accumulated plan benefits as of December 31, 2011 is as follows:

Vested benefits:	
Participants and beneficiaries currently receiving payments	\$ 2,178,244
Other participants	2,589,453
Nonvested benefits	<u>2,805</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 4,770,502</u>

The changes in the actuarial present value of accumulated plan benefits during the year ended December 31, 2011 is as follows:

Actuarial present value of accumulated plan benefits at beginning of year	\$ 4,133,038
Increase (decrease) during the year attributable to:	
Increase for interest due to decrease in discount period	281,380
Benefits paid	(183,536)
Other changes	<u>539,620</u>
Net increase	<u>637,464</u>
Total actuarial present value of accumulated plan benefits at end of year	<u>\$ 4,770,502</u>

The Plan's experience and assumptions change amounts reflect changes due to retirement experience, turnover and mortality, as well as the impact of interest rate change.

The "other changes" component represents the normal operation of the Plan.

4. Plan Termination

Even though the Plan is frozen, the Company intends to continue the Plan indefinitely without interruption, but reserves the right to discontinue it at anytime. In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- (a) Benefits attributable to employee contributions, taking into account those paid out before termination.

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Notes to Financial Statements (continued)

4. Plan Termination (continued)

- (b) Annuity benefits that former participants or their beneficiaries have been receiving for at least three years, or that participants eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan's provisions in effect at any time during the five years preceding the Plan's termination.
- (c) Other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC") (a U.S. Government agency) up to the applicable limitations (discussed below).
- (d) All other vested benefits (that is, vested benefits not insured by the PBGC).
- (e) All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal retirement age benefits, early retirement benefits, and certain disability and survivor pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees. For plan terminations occurring during 2012, that ceiling is \$4,653.41 per month. That ceiling, which is adjusted periodically, applies to pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan's sponsor and the level of benefits guaranteed by the PBGC.

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Notes to Financial Statements (continued)

5. Tax Status

The Plan has received a determination letter from the Commonwealth of Puerto Rico's Department of Treasury (Department of Treasury) dated October 19, 2011, stating that the Plan is qualified under the Puerto Rico Internal Revenue Code, and therefore, the related trust is exempt from taxation. Subsequent to this determination by the Treasury, the Plan was amended on November 28, 2011 and October 1, 2012 and received determination letters from the Department of Treasury, dated May 31, 2012 and May 2, 2013, that state that the amendments do not affect the determination issued October 19, 2011. Once qualified, the Plan is required to operate in conformity with the Puerto Rico Code to maintain its qualification. The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Puerto Rico Code and therefore believes that the Plan, as amended remains qualified and the related trust remains tax-exempt.

Accounting principles generally accepted in the United States requires the management of the Company to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits to be sustained upon examination by the Puerto Rico Department of the Treasury. The management of the Company has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2012, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

6. Parties-in-Interest

BNY Mellon Bank, N.A., ("BNY Mellon"), the trustee of the Master Trust and custodian of the Plan's assets, also serves as an investment manager with respect to one of the funds in which the Plan's assets are invested. In addition, BNY Mellon also serves as the custodian for certain funds managed by INVESCO in which the Plans participate.

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Notes to Financial Statements (continued)

7. Information Certified by the Trustee

The Plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Banco Popular de Puerto Rico and BNY Mellon for the year ended December 31, 2012 and 2011 as complete and accurate, except for comparing such information certified by the trustees to information included in the Plan's financial statements.

The accuracy and completeness of the Plan's share of investments in the net assets of the Master Trust and the investment income for the year ended December 31, 2012 and 2011 have been certified by Banco Popular de Puerto Rico and BNY Mellon as summarized below.

December 31, 2012:	
Investment in net assets of the Master Trust	<u><u>\$ 5,647,110</u></u>
Year ended December 31, 2012:	
Plan's share of investment income of the Master Trust:	
Net appreciation in fair value of investments	\$ 525,368
Interest	154,928
Dividends	24,242
Other	424
Total investment income	<u><u>\$ 704,962</u></u>
December 31, 2011:	
Investment in net assets of the Master Trust	<u><u>\$ 5,057,221</u></u>
Year ended December 31, 2011:	
Plan's share of investment income of the Master Trust:	
Net appreciation in fair value of investments	\$ 189,951
Interest	141,948
Dividends	21,797
Other	339
Total investment income	<u><u>\$ 354,035</u></u>

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Notes to Financial Statements (continued)

8. Investment in the Master Trust

The Plan has a proportionate interest in the Master Trust. The Master Trust's net assets and investment income are allocated to the individual pension plans on a daily weighted-average basis. The Plan's proportionate interest in the Master Trust's net assets at December 31, 2012 and 2011 was 0.15% and 0.16%, respectively.

Financial Statements of the Master Trust

The following table presents the fair value of the net assets of the Master Trust at December 31:

	<u>2012</u>	<u>2011</u>
Assets:		
Investments at fair value:		
U.S. common stock	\$ 130,560,039	\$ 114,419,325
Short-term investments	52,496,898	64,756,443
U.S. government obligations	270,339,337	269,524,067
U.S. corporate debt obligation	1,574,972,761	1,351,902,920
Foreign common stock	153,135,009	132,645,199
Preferred stock	4,614,887	1,271,183
Securities on loan against collateral	4,373,647	4,359,895
Foreign corporate debt obligations	277,959,009	250,812,720
Foreign government obligations	2,932,435	3,083,991
Common collective funds	742,234,230	686,507,744
Registered investment companies	393,170,926	314,960,995
	<u>3,606,789,178</u>	<u>3,194,244,482</u>
Investments at estimated fair value:		
Limited partnerships	25,504,233	26,744,145
Receivables:		
Receivables for securities sold, and accrued income	31,631,954	27,026,112
Total assets	<u>3,663,925,365</u>	<u>3,248,014,739</u>
Liabilities:		
Liability for collateral deposits	(4,463,181)	(4,463,181)
Payables for securities purchased and accrued liabilities	(5,120,129)	(1,333,695)
Total liabilities	<u>(9,583,310)</u>	<u>(5,796,876)</u>
	<u>\$ 3,654,342,055</u>	<u>\$ 3,242,217,863</u>

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Notes to Financial Statements (continued)

8. Investment in the Master Trust (continued)

Within short-term investments is \$4,463,181 of collateral held for securities lending as described below.

The investment income for the Master Trust for the years ended December 31 is as follows:

	<u>2012</u>	<u>2011</u>
Net appreciation (depreciation) in fair value of investments:		
Investments, at fair value, as determined by quoted marked prices:		
Common stock	\$ 160,130,863	\$(163,074,630)
Government obligations	5,156,452	92,285,523
Corporate debt obligations	172,931,105	193,625,419
Preferred stock	257,674	(513,436)
Other	614,290	12,086,775
	<u>339,090,384</u>	<u>134,409,651</u>
Investments at estimated fair value:		
Limited partnerships	<u>(114,938)</u>	7,568,781
Total net appreciation	<u>338,975,446</u>	<u>141,978,432</u>
Interest	100,187,475	118,564,023
Dividends	15,691,417	17,087,115
Other	482,445	2,157,187
Total investment income of the Master Trust	<u>\$ 455,336,783</u>	<u>\$ 279,786,757</u>

Fair Value Measurements

The Company defines fair value as the exchange price that would be received for an asset or paid for a liability in an orderly transaction between market participants at the measurement date (i.e., an exit price). The Company utilizes a fair value hierarchy which requires the Plan to maximize the use of observable inputs and minimize unobservable inputs when determining fair value and also establishes three levels of classifications.

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Notes to Financial Statements (continued)

8. Investment in the Master Trust (continued)

As such, the hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy in ASC 820 are described below:

Level 1 – Unadjusted quoted prices in active markets that are accessible to the reporting entity at the measurement date for identical assets and liabilities.

Level 2 – Inputs other than quoted prices in active markets for identical assets and liabilities that are observable either directly or indirectly for substantially the full term of the asset or liability. Level 2 inputs include the following:

- Quoted prices for similar assets and liabilities in active markets
- Quoted prices for identical or similar assets or liabilities in markets that are not active
- Observable inputs other than quoted prices that are used in the valuation of the asset or liabilities (e.g., interest rate and yield curve quotes at commonly quoted intervals)
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

Level 3 – Unobservable inputs for the asset or liability (i.e., supported by little or no market activity). Level 3 inputs include management's own assumption about the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk).

The level in the fair value hierarchy within which the fair value measurement is classified is determined based on the lowest level input that is significant to the fair value measure in its entirety.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2012.

Short-Term Investments: Short-term investments are held in a pooled investment vehicle. This fund maintains a \$1 per share value. Any gains and/or earnings by the underlying assets are paid out as interest.

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Notes to Financial Statements (continued)

8. Investment in the Master Trust (continued)

Equity: All assets in which the Master Trust holds a direct share have been classified as common stocks. These assets are valued at the closing price reported on the active market on which the individual securities are traded.

Core bonds: Certain of these investments are valued based on the closing price reported on the active market on which the individual securities are traded (Level 1) and the remaining investments utilizes data furnished by an independent pricing service (Level 2), incorporating various inputs such as benchmark curves, benchmarking of like securities, matrix pricing, model processes such as the Option Adjusted Spread model to assess interest rate impact of and develop prepayment scenarios. Both models and processes take into account market conventions.

Emerging Markets: Certain of these investments are valued based on the closing price reported on the active market on which the individual securities are traded (Level 1) and the remaining investments utilizes data furnished by an independent pricing service (Level 2), (and that data draws upon, among other information, the market values of foreign investments). These assets have been classified as common stocks on the preceding Master Trust table based on the underlying assets of the funds which are common stocks. The fund calculates a net asset value (“NAV”) based on the underlying securities’ value at market close, less any applicable expenses, divided by the shares outstanding. NAVs may be calculated on daily/weekly/monthly basis (as determined by the fund).

Commingled Funds: These investments own shares of pooled investment vehicles which, in turn, own various underlying assets (equity, fixed income, etc.). Each funds’ performance will be the result of the underlying assets. The fund calculates a net asset value (NAV) based on the underlying securities’ value at market close, less any applicable expenses, divided by the shares outstanding. NAVs may be calculated on daily/weekly/monthly basis (as determined by the fund).

Limited Partnerships: Limited partnerships are valued based on the information provided by the manager. Quarterly data is usually received one to three months after quarter end. This creates a “lag” as the data is updated when it is received. There is no material impact as a result of this lag.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies and assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Notes to Financial Statements (continued)

8. Investment in the Master Trust (continued)

The following tables set forth by level within the fair value hierarchy the Master Trust's net investments at fair value for the years ended December 31, 2012 and 2011, respectively:

Master Trust Pension Plans				
Investments at Fair Value as of December 31, 2012				
	Level 1	Level 2	Level 3	Total
Short Term Investments	\$ 47,150,173	\$ —	\$ —	\$ 47,150,173
Equity:				
Large Cap Commingled Funds	281,765,590	—	—	281,765,590
Small Cap Equities	42,606,729	—	—	42,606,729
Small Cap Commingled Funds	—	24,328,251	—	24,328,251
Small Cap REIT	3,318,016	—	—	3,318,016
International Equity Large Cap	239,050,260	—	—	239,050,260
International Registered				
Investment Funds	100,627,693	—	—	100,627,693
Preferred Securities	1,928,521	2,686,367	—	4,614,888
Emerging Markets:				
International Registered				
Investment Funds	144,734,686	147,808,547	—	292,543,233
International Commingled				
Funds	—	134,868,190	—	134,868,190
Core Bonds:				
U.S. Corporate Bond	—	1,575,665,641	—	1,575,665,641
U.S. Government Bond	241,093,336	32,530,353	—	273,623,689
Foreign Corporate Bond	—	277,959,009	—	277,959,009
Foreign Government Bond	1,596,610	1,335,825	—	2,932,435
Corp Bond Commingled				
Funds	—	301,272,198	—	301,272,198
Limited Partnership:				
Wachovia RMK Timberland	—	—	23,617,849	23,617,849
Goldman Sachs (LP)	—	—	1,886,386	1,886,386
Total	<u>\$1,103,871,614</u>	<u>\$ 2,498,454,381</u>	<u>\$ 25,504,235</u>	<u>\$ 3,627,830,230</u>

The table above excludes receivables and payables for pending trades of \$31,631,954 and \$5,120,129, respectively, which are part of the Master Trust.

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Notes to Financial Statements (continued)

8. Investment in the Master Trust (continued)

Master Trust Pension Plans				
Investments at Fair Value as of December 31, 2011				
	Level 1	Level 2	Level 3	Total
Short Term Investments	\$ 58,452,410	\$ —	\$ —	\$ 58,452,410
Equity:				
Large Cap Commingled Funds	271,967,754	—	—	271,967,754
Small Cap Equities	39,007,173	—	—	39,007,173
Small Cap Commingled Funds	—	20,584,105	—	20,584,105
Small Cap REIT	2,221,385	—	—	2,221,385
International Equity Large Cap	207,036,688	—	—	207,036,688
International Registered				
Investment Funds	83,219,305	—	—	83,219,305
Preferred Securities	343,838	927,345	—	1,271,183
Emerging Markets:				
International Registered				
Investment Funds	115,562,613	116,179,076	—	231,741,689
International Commingled Funds	—	112,683,401	—	112,683,401
Core Bonds:				
U.S. Corporate Bond	—	1,349,893,587	—	1,349,893,587
U.S. Government Bond	232,068,719	40,412,107	—	272,480,826
Foreign Corporate Bond	—	254,865,319	—	254,865,319
Foreign Government Bond	1,568,241	1,515,750	—	3,083,991
Corp Bond Commingled Funds	—	281,272,485	—	281,272,485
Limited Partnership:				
Wachovia RMK Timberland	—	—	24,166,942	24,166,942
Goldman Sachs (LP)	—	—	2,577,203	2,577,203
Total	<u>\$ 1,011,448,126</u>	<u>\$ 2,178,333,175</u>	<u>\$ 26,744,145</u>	<u>\$ 3,216,525,446</u>

The table above excludes receivables and payables for pending trades of \$27,026,112 and \$1,333,695, respectively, which are part of the Master Trust.

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Notes to Financial Statements (continued)

8. Investment in the Master Trust (continued)

The table below presents a reconciliation and income statement classification of gains and losses for all assets measured at fair value annually using the significant unobservable inputs (Level 3) for the year ended December 31, 2012 and 2011.

Reconciliation of Income Level 3 Gains and Losses

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)		Limited Partnership
Beginning balance at January 1, 2012	\$	26,744,145
Realized gain, net		6,401,031
Unrealized loss		(224,032)
Purchases		70,363
Sales and settlements		(7,487,272)
Ending balance at December 31, 2012	\$	<u>25,504,235</u>
Beginning balance at January 1, 2011	\$	30,435,583
Realized gain, net		1,627,921
Unrealized loss		(2,213,704)
Purchases		219,257
Sales and settlements		(3,324,912)
Ending balance at December 31, 2011	\$	<u>26,744,145</u>

401(h) Account

Included within the assets of the Master Trust is a separate 401(h) account which is maintained with respect to a retiree health-benefit component of the Siemens ElectroCom L.P. Retirement Plan which merged into the Siemens Pension Plan on December 31, 2000. The Siemens Pension Plan also participates in the Master Trust. This asset has been accounted for in accordance with Section 401(h) of the Code. The corresponding liability has been recorded in the statement of net assets of the Siemens Pension Plan and is not reflected in the Master Trust assets above. These assets are not available to the Plan.

Siemens Healthcare Diagnostics Inc.
Puerto Rico Pension Plan

Notes to Financial Statements (continued)

8. Investment in the Master Trust (continued)

Securities Lending

As of December 31, 2012 and 2011, the Master Trust participated in the BNY Mellon Bank Global Securities Lending Program for its U.S. and non-U.S. securities held in custody at BNY Mellon. These securities are lent to certain unrelated third-party brokers in exchange for collateral, usually in the form of cash. Collateralization levels are equal to a percentage of the market value of the borrowed securities. For U.S. securities, collateral shall not be less than 102%, and for non-U.S. securities, collateral shall not be less than 105% unless it is denominated in the same currency as the collateral, in which case it will be 102%. Collateral received is invested in a short-term collateral re-investment fund that is managed by BNY Mellon's Global Security Lending Group, and the fund consists of high quality short-term investments. The value of loaned securities amounted to \$4,373,647 and \$4,359,895 at December 31, 2012 and 2011, respectively. The obligation to return collateral is reflected as a liability in the Master Trust's financial statements. The Investment Committee has decided to have the Plan end their participation in the Securities Lending program. Remaining securities in loan will be recalled as collateral pool maturities occur.

9. Subsequent Events

Management evaluated subsequent events for the Plan through September 30, 2013, the date the financial statements were available to be issued.

Ernst & Young LLP

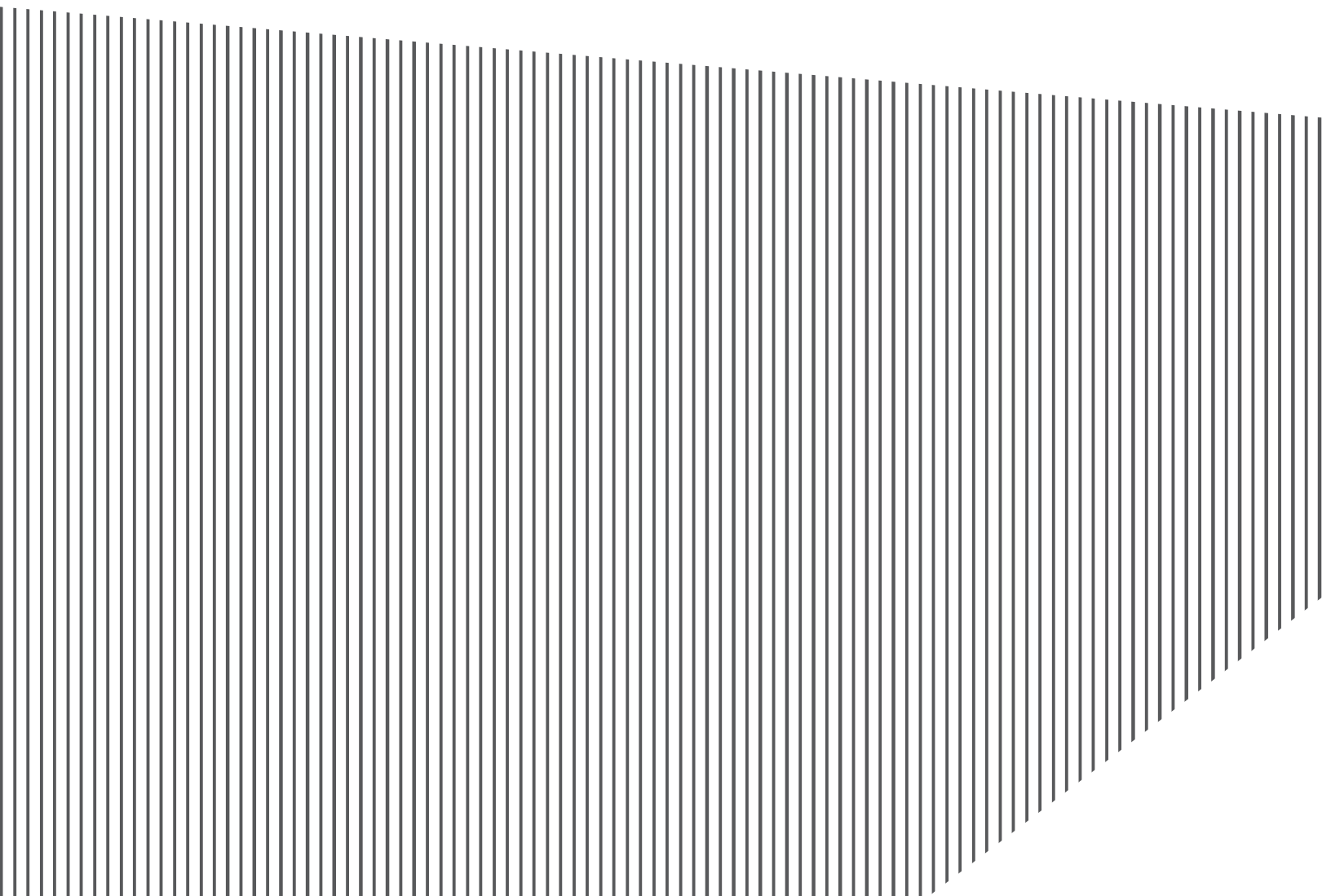
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SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>		

► **Round off amounts to nearest dollar.**

► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan SIEMENS HEALTHCARE DIAGNOSTICS PUERTO RICO PLAN	B Three-digit plan number (PN) ► <u>030</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF SIEMENS CORPORATION	D Employer Identification Number (EIN) 13-2623356
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500	

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2012</u>			
2 Assets:			
a Market value	2a		5,124,786
b Actuarial value	2b		5,124,786
3 Funding target/participant count breakdown:			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	109	2,191,375
b For terminated vested participants	3b	70	1,961,988
c For active participants:			
(1) Non-vested benefits	3c(1)		3,473
(2) Vested benefits	3c(2)		595,164
(3) Total active	3c(3)	4	598,637
d Total	3d	183	4,752,000
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	7.00 %	
6 Target normal cost	6	43,000	

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	Al-Karim Alidina Signature of actuary	<u>09/10/2013</u> Date
	AL-KARIM ALIDINA Type or print name of actuary	<u>11-06110</u> Most recent enrollment number
	HEWITT ASSOCIATES LLC Firm name	<u>(202) 429-8550</u> Telephone number (including area code)
	1120 20th Street NW, Suite 600 Washington DC 20036 Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>6.96</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		1,351
b Interest on (a) using prior year's effective interest rate of <u>5.67</u> % except as otherwise provided (see instructions)		77
c Total available at beginning of current plan year to add to prefunding balance		1,428
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	107.84 %
15 Adjusted funding target attainment percentage	15	107.84 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	85.80 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/13/2012	46,000				
07/13/2012	46,000				
09/13/2012	46,000				
01/15/2013	46,000				
Totals ►			18(b)	184,000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	176,266

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 61
23 Mortality table(s) (see instructions)	☐ Prescribed - combined	☒ Prescribed - separate	☐ Substitute	

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	43,000	
b Excess assets, if applicable, but not greater than line 31a	31b	43,000	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	176,266	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	176,266	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Schedule SB Attachment (Form 5500)—2012 Plan Year
Siemens Healthcare Diagnostics Inc. Puerto Rico Pension Plan
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Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2012

Date	Amount	Interest Rate	Interest Adjusted Contribution	Days
April 13, 2012	\$ 46,000	7.00%	\$ 45,132	103
July 13, 2012	46,000	7.00%	44,380	194
September 13, 2012	46,000	7.00%	43,874	256
January 15, 2013	<u>46,000</u>	7.00%	<u>42,880</u>	380
Total Contribution	\$ 184,000		\$ 176,266	

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Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	8.00%	1.0000	4.44
56.5	8.00%	0.9200	4.16
57.5	8.00%	0.8464	3.89
58.5	12.00%	0.7787	5.47
59.5	12.00%	0.6852	4.89
60.5	15.00%	0.6030	5.47
61.5	20.00%	0.5126	6.30
62.5	25.00%	0.4101	6.41
63.5	20.00%	0.3075	3.91
64.5	20.00%	0.2460	3.17
65.5	35.00%	0.1968	4.51
66.5	20.00%	0.1279	1.70
67.5	30.00%	0.1023	2.07
68.5	35.00%	0.0716	1.72
69.5	35.00%	0.0466	1.13
70	100.00%	0.0303	2.12
Weighted Average			61.36

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Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2011), each adjusted as needed to fall within the 25-year average interest rate corridor under MAP-21.
1st Segment Rate	5.54%
2nd Segment Rate	6.85%
3rd Segment Rate	7.52%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2011), without regard to the MAP-21 interest rate corridor.
1st Segment Rate	2.06%
2nd Segment Rate	5.25%
3rd Segment Rate	6.32%
Salary Increases	
Minimum Funding Target Normal Cost	N/A
Maximum Tax Expected Benefit Increase	N/A
Cash Balance Interest Crediting Rate	4.50%
Optional Payment Form Election Percentage	All Cash Balance participants are assumed to elect a lump sum payment.
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 65
Mortality Rates	
Healthy and Disabled	Generational mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(d)
Withdrawal Rates	See Table 2
Disability Rates	See Table 3

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Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$200,000.
Valuation of Plan Assets	Fair market value
Trust Expenses Included in Target Normal Cost	\$43,000. Based on prior year's actual plan administrative expenses, rounded to the nearest \$1,000.
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2012

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Table 1

Retirement Rates

<u>Age</u>	<u>Rate</u>
55	8.00%
56	8.00%
57	8.00%
58	12.00%
59	12.00%
60	15.00%
61	20.00%
62	25.00%
63	20.00%
64	20.00%
65	35.00%
66	20.00%
67	30.00%
68	35.00%
69	35.00%
70+	100.00%

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Withdrawal Rates—Male

Age	Years of Service					
	0	1	2	3	4	5+
15	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
16	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
17	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
18	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
19	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
20	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
21	23.70%	23.70%	23.70%	23.70%	23.70%	23.70%
22	21.90%	21.90%	21.90%	21.90%	21.90%	21.90%
23	19.90%	19.90%	19.90%	19.90%	19.90%	19.90%
24	22.80%	22.80%	18.20%	22.80%	18.20%	13.70%
25	21.30%	21.30%	17.00%	21.30%	17.00%	12.80%
26	19.90%	19.90%	15.90%	19.90%	15.90%	11.90%
27	19.10%	19.10%	15.30%	19.10%	15.30%	11.50%
28	18.40%	18.40%	14.70%	18.40%	14.70%	11.00%
29	21.20%	17.60%	14.10%	14.10%	10.60%	14.10%
30	20.30%	16.90%	13.50%	13.50%	10.10%	13.50%
31	19.40%	16.10%	12.90%	12.90%	9.70%	12.90%
32	18.50%	15.40%	12.30%	12.30%	9.20%	12.30%
33	17.60%	14.60%	11.70%	11.70%	8.80%	11.70%
34	19.40%	16.70%	13.90%	13.90%	11.10%	11.10%
35	18.40%	15.80%	13.10%	13.10%	10.50%	10.50%
36	17.30%	14.90%	12.40%	12.40%	9.90%	9.90%
37	16.30%	14.00%	11.60%	11.60%	9.30%	9.30%
38	15.20%	13.10%	10.90%	10.90%	8.70%	8.70%
39	18.20%	16.20%	16.20%	12.20%	10.10%	10.10%
40	17.30%	15.40%	15.40%	11.60%	9.60%	9.60%
41	16.40%	14.60%	14.60%	11.00%	9.10%	9.10%
42	15.80%	14.00%	14.00%	10.50%	8.80%	8.80%
43	15.10%	13.40%	13.40%	10.10%	8.40%	8.40%
44	20.80%	17.60%	16.00%	14.40%	9.60%	8.00%

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Withdrawal Rates—Male

Age	Years of Service					
	0	1	2	3	4	5+
45	19.80%	16.80%	15.30%	13.70%	9.20%	7.60%
46	18.90%	16.00%	14.50%	13.10%	8.70%	7.30%
47	17.90%	15.10%	13.80%	12.40%	8.30%	6.90%
48	16.90%	14.30%	13.00%	11.70%	7.80%	6.50%
49	18.40%	15.90%	14.70%	12.30%	11.00%	7.40%
50	17.30%	15.00%	13.80%	11.50%	10.40%	6.90%
51	15.80%	13.70%	12.60%	10.50%	9.50%	6.30%
52	14.30%	12.40%	11.40%	9.50%	8.60%	5.70%
53	12.40%	10.70%	9.90%	8.30%	7.40%	5.00%
54	10.90%	12.30%	13.10%	9.40%	9.40%	6.50%
55	9.00%	10.20%	10.80%	7.80%	7.80%	5.40%
56	7.10%	8.10%	8.60%	6.20%	6.20%	4.30%
57	5.30%	6.00%	6.30%	4.60%	4.60%	3.20%
58	3.80%	4.30%	4.50%	3.30%	3.30%	2.30%
59+	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Withdrawal Rates—Female

Age	Years of Service					
	0	1	2	3	4	5+
15	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
16	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
17	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
18	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
19	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
20	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
21	28.70%	28.70%	28.70%	28.70%	28.70%	28.70%
22	28.50%	28.50%	28.50%	28.50%	28.50%	28.50%
23	28.20%	28.20%	28.20%	28.20%	28.20%	28.20%
24	34.90%	34.90%	27.90%	34.90%	27.90%	20.90%
25	34.60%	34.60%	27.70%	34.60%	27.70%	20.80%
26	32.90%	32.90%	26.30%	32.90%	26.30%	19.70%
27	31.10%	31.10%	24.90%	31.10%	24.90%	18.70%
28	29.00%	29.00%	23.20%	29.00%	23.20%	17.40%
29	32.10%	26.80%	21.40%	21.40%	16.10%	21.40%
30	29.70%	24.80%	19.80%	19.80%	14.90%	19.80%
31	27.60%	23.00%	18.40%	18.40%	13.80%	18.40%
32	25.50%	21.30%	17.00%	17.00%	12.80%	17.00%
33	23.40%	19.50%	15.60%	15.60%	11.70%	15.60%
34	24.90%	21.30%	17.80%	17.80%	14.20%	14.20%
35	22.40%	19.20%	16.00%	16.00%	12.80%	12.80%
36	20.70%	17.70%	14.80%	14.80%	11.80%	11.80%
37	18.90%	16.20%	13.50%	13.50%	10.80%	10.80%
38	17.30%	14.90%	12.40%	12.40%	9.90%	9.90%
39	20.90%	18.60%	18.60%	14.00%	11.60%	11.60%
40	20.30%	18.00%	18.00%	13.50%	11.30%	11.30%
41	19.60%	17.40%	17.40%	13.10%	10.90%	10.90%
42	18.90%	16.80%	16.80%	12.60%	10.50%	10.50%
43	18.20%	16.20%	16.20%	12.20%	10.10%	10.10%
44	25.40%	21.50%	19.50%	17.60%	11.70%	9.80%

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Withdrawal Rates—Female

Age	Years of Service					
	0	1	2	3	4	5+
45	24.40%	20.60%	18.80%	16.90%	11.30%	9.40%
46	23.40%	19.80%	18.00%	16.20%	10.80%	9.00%
47	22.40%	19.00%	17.30%	15.50%	10.40%	8.60%
48	21.50%	18.20%	16.50%	14.90%	9.90%	8.30%
49	23.60%	20.50%	18.90%	15.80%	14.20%	9.50%
50	22.50%	19.50%	18.00%	15.00%	13.50%	9.00%
51	21.00%	18.20%	16.80%	14.00%	12.60%	8.40%
52	19.10%	16.60%	15.30%	12.80%	11.50%	7.70%
53	17.60%	15.30%	14.10%	11.80%	10.60%	7.10%
54	15.80%	17.90%	18.90%	13.70%	13.70%	9.50%
55	13.50%	15.30%	16.20%	11.70%	11.70%	8.10%
56	11.60%	13.20%	14.00%	10.10%	10.10%	7.00%
57	9.80%	11.10%	11.70%	8.50%	8.50%	5.90%
58	7.50%	8.50%	9.00%	6.50%	6.50%	4.50%
59+	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Table 3

Disability Rates

Age	Male	Female	Age	Male	Female
15	0.03%	0.03%	45	0.16%	0.24%
16	0.03%	0.03%	46	0.18%	0.27%
17	0.03%	0.03%	47	0.21%	0.30%
18	0.03%	0.03%	48	0.25%	0.33%
19	0.03%	0.03%	49	0.28%	0.36%
20	0.03%	0.03%	50	0.33%	0.40%
21	0.03%	0.03%	51	0.39%	0.44%
22	0.03%	0.03%	52	0.46%	0.49%
23	0.03%	0.03%	53	0.53%	0.54%
24	0.03%	0.03%	54	0.61%	0.59%
25	0.03%	0.03%	55	0.69%	0.64%
26	0.03%	0.03%	56	0.77%	0.69%
27	0.03%	0.03%	57	0.86%	0.74%
28	0.03%	0.04%	58	0.95%	0.80%
29	0.03%	0.04%	59	1.05%	0.85%
30	0.03%	0.04%	60	1.15%	0.90%
31	0.03%	0.05%	61	1.26%	0.96%
32	0.03%	0.05%	62	1.38%	1.01%
33	0.03%	0.06%	63	1.51%	1.05%
34	0.03%	0.06%	64	1.64%	1.09%
35	0.04%	0.07%	65+	0.00%	0.00%
36	0.04%	0.08%			
37	0.05%	0.09%			
38	0.06%	0.10%			
39	0.07%	0.12%			
40	0.08%	0.13%			
41	0.09%	0.15%			
42	0.10%	0.17%			
43	0.12%	0.19%			
44	0.14%	0.22%			

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Schedule SB, Part V—Summary of Plan Provisions

Effective Date	January 1, 1995 (most recent amendment effective January 1, 2008).
Eligibility	Participants in the Baxter Healthcare Corporation of Puerto Rico and Affiliates Pension Plan as of December 19, 1994 remained as participants in the Dade International Inc. Puerto Rico Pension Plan. There were no new entrants after December 31, 1995.
Traditional Benefit	
Normal Retirement	
Eligibility	Age 65.
Benefit	The monthly pension is the greater of (a) or (b): (a) Accrued Benefit (b) Merger Accrued Benefit.
Early Retirement	
Eligibility	Age 55 with 10 years of Vesting Service.
Benefit	The monthly pension is the accrued benefit deferred to age 65 or if payments commence before age 65, such accrued benefit is reduced by 0.25% for each month by which the starting date precedes age 65.
Termination	
Eligibility	100% vested with five years of Vesting Service.
Benefit	The monthly pension is determined as in Normal Retirement (a) above, but reduced actuarially if payments begin after age 55 but before age 65.
Death Benefits	
Eligibility	Five years of Vesting Service.
Benefit	Upon death after becoming eligible for Early Retirement or attaining age 65, the spouse receives 100% of the retirement income the employee would have received had he retired on the date of his death and elected a 100% joint and survivor option.

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Benefit	If the participant dies on or before the date on which he would have been eligible for Early Retirement, the spouse shall receive a monthly benefit equivalent to the benefit he or she would have received if the participant had separated from service on the date of death, survived to the date on which he would have been first eligible for Early Retirement, retired with an immediate 50% joint and survivor option, and died on the date after such Early Retirement Date. Payments shall commence as of the date on which the participant would have been eligible for Early Retirement.
Definitions:	
Year of Service	Each Plan Year in which an employee earns 1,000 hours of service.
Vesting Service	All Years of Service earned on or after January 1, 1995 plus any service recognized for purposes of vesting by a plan merger.
Credited Service	All Years of Service, including periods of disability.
Final Average Monthly Compensation	The five highest consecutive year average out of the last ten years of participation, including the first partial year of participation and excluding the last partial year of participation. If less than five years of participation have been completed, the average of complete plan years of participation is used. Final Average Compensation was frozen at December 31, 1995.
Primary Social Security Benefit	The estimated monthly amount of Primary Social Security benefit payable at age 65 in accordance with the law in effect on the earlier of the date of termination of December 31, 1995, assuming a 6% salary scale in year prior to the earlier of termination and level future compensation to age 65.
Accrued Benefit	<p>The monthly pension equals (a) minus (b), multiplied by (c):</p> <p>(a) 1.75% of Average Monthly Compensation, multiplied by Credited Service projected to age 65.</p> <p>(b) 1.75% of the Primary Social Security Benefit multiplied by Credited Service projected to age 65, limited to 60% of the Primary Social Security Benefit.</p>

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- (c) The ratio of current Credited Service over Credited Service projected to age 65.

Merger Accrued Benefit

Participants in the prior Travenol Pension Plan for Eligible Puerto Rico Employees are eligible for a monthly frozen benefit as of December 31, 1986 equal to the greater of (a) and (b):

- (a) \$7.50 per year of Credited Service.
- (b) 75% Average Monthly Compensation less 75% of Primary Social Security benefits.

Participants in the prior American Hospital Supply Corporation Puerto Rican Retirement Plan are eligible for a monthly frozen benefit as of December 31, 1986 equal to the greater of (a) and (b), but not less than (c):

- (a) 1.25% of Average Monthly Compensation as of December 31, 1986 multiplied by Credited Service as of November 31, 1986, less 75% of Primary Social Security as of December 31, 1986 benefit multiplied by the ratio of Credited Service as of December 31, 1986 over projected Credited Service to age 65.
- (b) Career average benefit with credits generally equal to 1.50% of compensation in excess of the Taxable Wage Base plus 0.75% of compensation below the Taxable Wage Base.
- (c) 2.50% of Average Monthly Compensation as of November 25, 1985 multiplied by Credited Service as of November 25, 1985, less 75% of Primary Social Security benefit as of November 25, 1985 multiplied by the ratio of Credited Service as of November 25, 1985 over projected Credited Service to age 65.

Form of Payment

Normal Form of Annuity

50% Joint and Survivor, if married; Life Annuity, if single.

Optional Forms

50% Joint and Survivor, 66 2/3% Joint and Survivor, 100% Joint and Survivor, and 120 Month Certain and Life.

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Lump Sum Cash-Out	Benefit paid immediately to participant as a lump sum if the Actuarial Equivalent of the age-65 monthly retirement benefit payable as a Life Annuity is less than \$5,000.
Actuarial Equivalence Optional Forms (Excluding Lump Sum Payments)	10.00% interest and 1971 Group Annuity Mortality Table, weighted 75% male.
Lump Sum Payments	IRC Section 417(e) mortality table for the applicable year and interest based on 3-segment yield curve.
Cash Balance Account Balance	The account is increased monthly with Interest Credits.
Interest Credits	Based on 30-year Treasury rate for the August immediately preceding the Plan Year.
Normal Retirement Eligibility	Later of age 65 or completion of three years of Vesting Service.
Benefit	Account Balance or Actuarially Equivalent annuity payable upon retirement.
Termination Eligibility	100% vested with three years of Vesting Service.
Benefit	Account Balance or Actuarially Equivalent annuity payable upon retirement.
Disability Eligibility	Ten years of Vesting Service or Workmen's Compensation in connection with the disability.
Benefit	Account Balance is immediately vested upon termination due to disability. Interest Credits granted until the account is paid out or an annuity payment is elected.
Death Benefits Before Retirement	Return of accumulated employee contributions, if any. Account Balance or Actuarially Equivalent annuity payable to beneficiary. Paid regardless of Vesting Service accrued by the participant.

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After Retirement

Return of accumulated employee contributions, if any. Payments to beneficiary based on the optional form selected at the time of the participant's retirement. If the participant received a lump sum payment at retirement, the beneficiary will not receive a death benefit.

Definitions:

Vesting Service

From date of hire.

Benefit Service

Elapsed time in years from membership date.

Form of Payment

Normal Form of Annuity

50% Joint and Survivor, if married; Life Annuity, if single.

Optional Forms

50% Joint and Survivor, 66 2/3% Joint and Survivor, 75% Joint and Survivor, 100% Joint and Survivor, 120 Month Certain and Life, and Lump Sum.

Lump Sum Cash-Out

Benefit paid immediately to participant as a lump sum if the Actuarial Equivalent of the age-65 monthly retirement benefit payable as a Life Annuity is less than \$5,000.

Actuarial Equivalence

Optional Forms (Excluding
Lump Sum Payments)

7.00% interest and UP 1984 mortality table.

Lump Sum Payments

IRC Section 417(e) mortality table for applicable year and interest based on 3-segment yield curve.

Plan Year

Calendar year.

Changes in Plan Provisions for the January 1, 2012 Valuation

The January 1, 2012 funding valuation reflects the following plan changes:

- An increase in the annual maximum benefit limit under IRC Section 415 from \$195,000 in 2011 to \$200,000 in 2012.
- Four active participants were transferred to the Plan from the Siemens Pension Plan. Assets and liabilities were transferred to the Plan during 2011.

Changes in Plan Provisions for the January 1, 2011 Valuation

There were no plan changes reflected in the January 1, 2011 funding valuation.

Changes in Plan Provisions for the January 1, 2010 Valuation

There were no plan changes reflected in the January 1, 2010 funding valuation.

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Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

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Schedule SB, line 25—Change in Method

Siemens Corporation has revoked its election to use the Full Yield Curve that was previously made under Internal Revenue Code (Code) §430(h)(2)(D)(ii). Effective beginning with the 2012 plan year, Siemens has elected to use the Three-Segment Yield Curve under Code §430(h)(2)(D)(i) for the fourth month preceding the month that includes the valuation date. This election is permitted under §40211(c)(2)(B) of the Moving Ahead for Progress in the 21st Century Act (MAP-21) as enacted on July 6, 2012 and has automatic IRS approval.

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Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2012

Attained Age	Number of Participants Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39										
40-44										
45-49			1							
50-54						1				
55-59								2		
60-64										
65-69										
70+										

N-4

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Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2012

Date	Amount	Interest Rate	Interest Adjusted Contribution	Days
April 13, 2012	\$ 46,000	7.00%	\$ 45,132	103
July 13, 2012	46,000	7.00%	44,380	194
September 13, 2012	46,000	7.00%	43,874	256
January 15, 2013	<u>46,000</u>	7.00%	<u>42,880</u>	380
Total Contribution	\$ 184,000		\$ 176,266	

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Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	8.00%	1.0000	4.44
56.5	8.00%	0.9200	4.16
57.5	8.00%	0.8464	3.89
58.5	12.00%	0.7787	5.47
59.5	12.00%	0.6852	4.89
60.5	15.00%	0.6030	5.47
61.5	20.00%	0.5126	6.30
62.5	25.00%	0.4101	6.41
63.5	20.00%	0.3075	3.91
64.5	20.00%	0.2460	3.17
65.5	35.00%	0.1968	4.51
66.5	20.00%	0.1279	1.70
67.5	30.00%	0.1023	2.07
68.5	35.00%	0.0716	1.72
69.5	35.00%	0.0466	1.13
70	100.00%	0.0303	2.12
Weighted Average			61.36

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Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2011), each adjusted as needed to fall within the 25-year average interest rate corridor under MAP-21.
1st Segment Rate	5.54%
2nd Segment Rate	6.85%
3rd Segment Rate	7.52%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2011), without regard to the MAP-21 interest rate corridor.
1st Segment Rate	2.06%
2nd Segment Rate	5.25%
3rd Segment Rate	6.32%
Salary Increases	
Minimum Funding Target Normal Cost	N/A
Maximum Tax Expected Benefit Increase	N/A
Cash Balance Interest Crediting Rate	4.50%
Optional Payment Form Election Percentage	All Cash Balance participants are assumed to elect a lump sum payment.
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 65
Mortality Rates	
Healthy and Disabled	Generational mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(d)
Withdrawal Rates	See Table 2
Disability Rates	See Table 3

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Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$200,000.
Valuation of Plan Assets	Fair market value
Trust Expenses Included in Target Normal Cost	\$43,000. Based on prior year's actual plan administrative expenses, rounded to the nearest \$1,000.
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2012

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Table 1

Retirement Rates

<u>Age</u>	<u>Rate</u>
55	8.00%
56	8.00%
57	8.00%
58	12.00%
59	12.00%
60	15.00%
61	20.00%
62	25.00%
63	20.00%
64	20.00%
65	35.00%
66	20.00%
67	30.00%
68	35.00%
69	35.00%
70+	100.00%

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Withdrawal Rates—Male

Age	Years of Service					
	0	1	2	3	4	5+
15	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
16	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
17	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
18	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
19	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
20	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
21	23.70%	23.70%	23.70%	23.70%	23.70%	23.70%
22	21.90%	21.90%	21.90%	21.90%	21.90%	21.90%
23	19.90%	19.90%	19.90%	19.90%	19.90%	19.90%
24	22.80%	22.80%	18.20%	22.80%	18.20%	13.70%
25	21.30%	21.30%	17.00%	21.30%	17.00%	12.80%
26	19.90%	19.90%	15.90%	19.90%	15.90%	11.90%
27	19.10%	19.10%	15.30%	19.10%	15.30%	11.50%
28	18.40%	18.40%	14.70%	18.40%	14.70%	11.00%
29	21.20%	17.60%	14.10%	14.10%	10.60%	14.10%
30	20.30%	16.90%	13.50%	13.50%	10.10%	13.50%
31	19.40%	16.10%	12.90%	12.90%	9.70%	12.90%
32	18.50%	15.40%	12.30%	12.30%	9.20%	12.30%
33	17.60%	14.60%	11.70%	11.70%	8.80%	11.70%
34	19.40%	16.70%	13.90%	13.90%	11.10%	11.10%
35	18.40%	15.80%	13.10%	13.10%	10.50%	10.50%
36	17.30%	14.90%	12.40%	12.40%	9.90%	9.90%
37	16.30%	14.00%	11.60%	11.60%	9.30%	9.30%
38	15.20%	13.10%	10.90%	10.90%	8.70%	8.70%
39	18.20%	16.20%	16.20%	12.20%	10.10%	10.10%
40	17.30%	15.40%	15.40%	11.60%	9.60%	9.60%
41	16.40%	14.60%	14.60%	11.00%	9.10%	9.10%
42	15.80%	14.00%	14.00%	10.50%	8.80%	8.80%
43	15.10%	13.40%	13.40%	10.10%	8.40%	8.40%
44	20.80%	17.60%	16.00%	14.40%	9.60%	8.00%

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Withdrawal Rates—Male

Age	Years of Service					
	0	1	2	3	4	5+
45	19.80%	16.80%	15.30%	13.70%	9.20%	7.60%
46	18.90%	16.00%	14.50%	13.10%	8.70%	7.30%
47	17.90%	15.10%	13.80%	12.40%	8.30%	6.90%
48	16.90%	14.30%	13.00%	11.70%	7.80%	6.50%
49	18.40%	15.90%	14.70%	12.30%	11.00%	7.40%
50	17.30%	15.00%	13.80%	11.50%	10.40%	6.90%
51	15.80%	13.70%	12.60%	10.50%	9.50%	6.30%
52	14.30%	12.40%	11.40%	9.50%	8.60%	5.70%
53	12.40%	10.70%	9.90%	8.30%	7.40%	5.00%
54	10.90%	12.30%	13.10%	9.40%	9.40%	6.50%
55	9.00%	10.20%	10.80%	7.80%	7.80%	5.40%
56	7.10%	8.10%	8.60%	6.20%	6.20%	4.30%
57	5.30%	6.00%	6.30%	4.60%	4.60%	3.20%
58	3.80%	4.30%	4.50%	3.30%	3.30%	2.30%
59+	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Withdrawal Rates—Female

Age	Years of Service					
	0	1	2	3	4	5+
15	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
16	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
17	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
18	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
19	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
20	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
21	28.70%	28.70%	28.70%	28.70%	28.70%	28.70%
22	28.50%	28.50%	28.50%	28.50%	28.50%	28.50%
23	28.20%	28.20%	28.20%	28.20%	28.20%	28.20%
24	34.90%	34.90%	27.90%	34.90%	27.90%	20.90%
25	34.60%	34.60%	27.70%	34.60%	27.70%	20.80%
26	32.90%	32.90%	26.30%	32.90%	26.30%	19.70%
27	31.10%	31.10%	24.90%	31.10%	24.90%	18.70%
28	29.00%	29.00%	23.20%	29.00%	23.20%	17.40%
29	32.10%	26.80%	21.40%	21.40%	16.10%	21.40%
30	29.70%	24.80%	19.80%	19.80%	14.90%	19.80%
31	27.60%	23.00%	18.40%	18.40%	13.80%	18.40%
32	25.50%	21.30%	17.00%	17.00%	12.80%	17.00%
33	23.40%	19.50%	15.60%	15.60%	11.70%	15.60%
34	24.90%	21.30%	17.80%	17.80%	14.20%	14.20%
35	22.40%	19.20%	16.00%	16.00%	12.80%	12.80%
36	20.70%	17.70%	14.80%	14.80%	11.80%	11.80%
37	18.90%	16.20%	13.50%	13.50%	10.80%	10.80%
38	17.30%	14.90%	12.40%	12.40%	9.90%	9.90%
39	20.90%	18.60%	18.60%	14.00%	11.60%	11.60%
40	20.30%	18.00%	18.00%	13.50%	11.30%	11.30%
41	19.60%	17.40%	17.40%	13.10%	10.90%	10.90%
42	18.90%	16.80%	16.80%	12.60%	10.50%	10.50%
43	18.20%	16.20%	16.20%	12.20%	10.10%	10.10%
44	25.40%	21.50%	19.50%	17.60%	11.70%	9.80%

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Withdrawal Rates—Female

Age	Years of Service					
	0	1	2	3	4	5+
45	24.40%	20.60%	18.80%	16.90%	11.30%	9.40%
46	23.40%	19.80%	18.00%	16.20%	10.80%	9.00%
47	22.40%	19.00%	17.30%	15.50%	10.40%	8.60%
48	21.50%	18.20%	16.50%	14.90%	9.90%	8.30%
49	23.60%	20.50%	18.90%	15.80%	14.20%	9.50%
50	22.50%	19.50%	18.00%	15.00%	13.50%	9.00%
51	21.00%	18.20%	16.80%	14.00%	12.60%	8.40%
52	19.10%	16.60%	15.30%	12.80%	11.50%	7.70%
53	17.60%	15.30%	14.10%	11.80%	10.60%	7.10%
54	15.80%	17.90%	18.90%	13.70%	13.70%	9.50%
55	13.50%	15.30%	16.20%	11.70%	11.70%	8.10%
56	11.60%	13.20%	14.00%	10.10%	10.10%	7.00%
57	9.80%	11.10%	11.70%	8.50%	8.50%	5.90%
58	7.50%	8.50%	9.00%	6.50%	6.50%	4.50%
59+	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Table 3

Disability Rates

Age	Male	Female	Age	Male	Female
15	0.03%	0.03%	45	0.16%	0.24%
16	0.03%	0.03%	46	0.18%	0.27%
17	0.03%	0.03%	47	0.21%	0.30%
18	0.03%	0.03%	48	0.25%	0.33%
19	0.03%	0.03%	49	0.28%	0.36%
20	0.03%	0.03%	50	0.33%	0.40%
21	0.03%	0.03%	51	0.39%	0.44%
22	0.03%	0.03%	52	0.46%	0.49%
23	0.03%	0.03%	53	0.53%	0.54%
24	0.03%	0.03%	54	0.61%	0.59%
25	0.03%	0.03%	55	0.69%	0.64%
26	0.03%	0.03%	56	0.77%	0.69%
27	0.03%	0.03%	57	0.86%	0.74%
28	0.03%	0.04%	58	0.95%	0.80%
29	0.03%	0.04%	59	1.05%	0.85%
30	0.03%	0.04%	60	1.15%	0.90%
31	0.03%	0.05%	61	1.26%	0.96%
32	0.03%	0.05%	62	1.38%	1.01%
33	0.03%	0.06%	63	1.51%	1.05%
34	0.03%	0.06%	64	1.64%	1.09%
35	0.04%	0.07%	65+	0.00%	0.00%
36	0.04%	0.08%			
37	0.05%	0.09%			
38	0.06%	0.10%			
39	0.07%	0.12%			
40	0.08%	0.13%			
41	0.09%	0.15%			
42	0.10%	0.17%			
43	0.12%	0.19%			
44	0.14%	0.22%			

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Schedule SB, Part V—Summary of Plan Provisions

Effective Date	January 1, 1995 (most recent amendment effective January 1, 2008).
Eligibility	Participants in the Baxter Healthcare Corporation of Puerto Rico and Affiliates Pension Plan as of December 19, 1994 remained as participants in the Dade International Inc. Puerto Rico Pension Plan. There were no new entrants after December 31, 1995.
Traditional Benefit	
Normal Retirement	
Eligibility	Age 65.
Benefit	The monthly pension is the greater of (a) or (b): (a) Accrued Benefit (b) Merger Accrued Benefit.
Early Retirement	
Eligibility	Age 55 with 10 years of Vesting Service.
Benefit	The monthly pension is the accrued benefit deferred to age 65 or if payments commence before age 65, such accrued benefit is reduced by 0.25% for each month by which the starting date precedes age 65.
Termination	
Eligibility	100% vested with five years of Vesting Service.
Benefit	The monthly pension is determined as in Normal Retirement (a) above, but reduced actuarially if payments begin after age 55 but before age 65.
Death Benefits	
Eligibility	Five years of Vesting Service.
Benefit	Upon death after becoming eligible for Early Retirement or attaining age 65, the spouse receives 100% of the retirement income the employee would have received had he retired on the date of his death and elected a 100% joint and survivor option.

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Benefit	If the participant dies on or before the date on which he would have been eligible for Early Retirement, the spouse shall receive a monthly benefit equivalent to the benefit he or she would have received if the participant had separated from service on the date of death, survived to the date on which he would have been first eligible for Early Retirement, retired with an immediate 50% joint and survivor option, and died on the date after such Early Retirement Date. Payments shall commence as of the date on which the participant would have been eligible for Early Retirement.
Definitions:	
Year of Service	Each Plan Year in which an employee earns 1,000 hours of service.
Vesting Service	All Years of Service earned on or after January 1, 1995 plus any service recognized for purposes of vesting by a plan merger.
Credited Service	All Years of Service, including periods of disability.
Final Average Monthly Compensation	The five highest consecutive year average out of the last ten years of participation, including the first partial year of participation and excluding the last partial year of participation. If less than five years of participation have been completed, the average of complete plan years of participation is used. Final Average Compensation was frozen at December 31, 1995.
Primary Social Security Benefit	The estimated monthly amount of Primary Social Security benefit payable at age 65 in accordance with the law in effect on the earlier of the date of termination of December 31, 1995, assuming a 6% salary scale in year prior to the earlier of termination and level future compensation to age 65.
Accrued Benefit	<p>The monthly pension equals (a) minus (b), multiplied by (c):</p> <p>(a) 1.75% of Average Monthly Compensation, multiplied by Credited Service projected to age 65.</p> <p>(b) 1.75% of the Primary Social Security Benefit multiplied by Credited Service projected to age 65, limited to 60% of the Primary Social Security Benefit.</p>

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- (c) The ratio of current Credited Service over Credited Service projected to age 65.

Merger Accrued Benefit

Participants in the prior Travenol Pension Plan for Eligible Puerto Rico Employees are eligible for a monthly frozen benefit as of December 31, 1986 equal to the greater of (a) and (b):

- (a) \$7.50 per year of Credited Service.
- (b) 75% Average Monthly Compensation less 75% of Primary Social Security benefits.

Participants in the prior American Hospital Supply Corporation Puerto Rican Retirement Plan are eligible for a monthly frozen benefit as of December 31, 1986 equal to the greater of (a) and (b), but not less than (c):

- (a) 1.25% of Average Monthly Compensation as of December 31, 1986 multiplied by Credited Service as of November 31, 1986, less 75% of Primary Social Security as of December 31, 1986 benefit multiplied by the ratio of Credited Service as of December 31, 1986 over projected Credited Service to age 65.
- (b) Career average benefit with credits generally equal to 1.50% of compensation in excess of the Taxable Wage Base plus 0.75% of compensation below the Taxable Wage Base.
- (c) 2.50% of Average Monthly Compensation as of November 25, 1985 multiplied by Credited Service as of November 25, 1985, less 75% of Primary Social Security benefit as of November 25, 1985 multiplied by the ratio of Credited Service as of November 25, 1985 over projected Credited Service to age 65.

Form of Payment

Normal Form of Annuity

50% Joint and Survivor, if married; Life Annuity, if single.

Optional Forms

50% Joint and Survivor, 66 2/3% Joint and Survivor, 100% Joint and Survivor, and 120 Month Certain and Life.

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Lump Sum Cash-Out	Benefit paid immediately to participant as a lump sum if the Actuarial Equivalent of the age-65 monthly retirement benefit payable as a Life Annuity is less than \$5,000.
Actuarial Equivalence Optional Forms (Excluding Lump Sum Payments)	10.00% interest and 1971 Group Annuity Mortality Table, weighted 75% male.
Lump Sum Payments	IRC Section 417(e) mortality table for the applicable year and interest based on 3-segment yield curve.
Cash Balance Account Balance	The account is increased monthly with Interest Credits.
Interest Credits	Based on 30-year Treasury rate for the August immediately preceding the Plan Year.
Normal Retirement Eligibility	Later of age 65 or completion of three years of Vesting Service.
Benefit	Account Balance or Actuarially Equivalent annuity payable upon retirement.
Termination Eligibility	100% vested with three years of Vesting Service.
Benefit	Account Balance or Actuarially Equivalent annuity payable upon retirement.
Disability Eligibility	Ten years of Vesting Service or Workmen's Compensation in connection with the disability.
Benefit	Account Balance is immediately vested upon termination due to disability. Interest Credits granted until the account is paid out or an annuity payment is elected.
Death Benefits Before Retirement	Return of accumulated employee contributions, if any. Account Balance or Actuarially Equivalent annuity payable to beneficiary. Paid regardless of Vesting Service accrued by the participant.

Schedule SB Attachment (Form 5500)—2012 Plan Year
Siemens Healthcare Diagnostics Inc. Puerto Rico Pension Plan
EIN: 13-2623356 PN: 030

After Retirement

Return of accumulated employee contributions, if any. Payments to beneficiary based on the optional form selected at the time of the participant's retirement. If the participant received a lump sum payment at retirement, the beneficiary will not receive a death benefit.

Definitions:

Vesting Service

From date of hire.

Benefit Service

Elapsed time in years from membership date.

Form of Payment

Normal Form of Annuity

50% Joint and Survivor, if married; Life Annuity, if single.

Optional Forms

50% Joint and Survivor, 66 2/3% Joint and Survivor, 75% Joint and Survivor, 100% Joint and Survivor, 120 Month Certain and Life, and Lump Sum.

Lump Sum Cash-Out

Benefit paid immediately to participant as a lump sum if the Actuarial Equivalent of the age-65 monthly retirement benefit payable as a Life Annuity is less than \$5,000.

Actuarial Equivalence

Optional Forms (Excluding
Lump Sum Payments)

7.00% interest and UP 1984 mortality table.

Lump Sum Payments

IRC Section 417(e) mortality table for applicable year and interest based on 3-segment yield curve.

Plan Year

Calendar year.

Changes in Plan Provisions for the January 1, 2012 Valuation

The January 1, 2012 funding valuation reflects the following plan changes:

- An increase in the annual maximum benefit limit under IRC Section 415 from \$195,000 in 2011 to \$200,000 in 2012.
- Four active participants were transferred to the Plan from the Siemens Pension Plan. Assets and liabilities were transferred to the Plan during 2011.

Changes in Plan Provisions for the January 1, 2011 Valuation

There were no plan changes reflected in the January 1, 2011 funding valuation.

Changes in Plan Provisions for the January 1, 2010 Valuation

There were no plan changes reflected in the January 1, 2010 funding valuation.

Schedule SB Attachment (Form 5500)—2012 Plan Year
Siemens Healthcare Diagnostics Inc. Puerto Rico Pension Plan
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Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Schedule SB Attachment (Form 5500)—2012 Plan Year
Siemens Healthcare Diagnostics Inc. Puerto Rico Pension Plan
EIN: 13-2623356 PN: 030

Schedule SB, line 25—Change in Method

Siemens Corporation has revoked its election to use the Full Yield Curve that was previously made under Internal Revenue Code (Code) §430(h)(2)(D)(ii). Effective beginning with the 2012 plan year, Siemens has elected to use the Three-Segment Yield Curve under Code §430(h)(2)(D)(i) for the fourth month preceding the month that includes the valuation date. This election is permitted under §40211(c)(2)(B) of the Moving Ahead for Progress in the 21st Century Act (MAP-21) as enacted on July 6, 2012 and has automatic IRS approval.

Schedule SB Attachment (Form 5500)—2012 Plan Year
Siemens Healthcare Diagnostics Inc. Puerto Rico Pension Plan
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Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2012

Attained Age	Number of Participants Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39										
40-44										
45-49			1							
50-54						1				
55-59								2		
60-64										
65-69										
70+										

N-4