

## Shares held by the Board of Management and the Supervisory Board, directors' dealings

At December 31, 2013, the members of the Board of Management held a total of 0.24 million shares or options of Daimler AG (0.022% of the shares issued). At the same date, members of the Supervisory Board held a total of 0.03 million shares or options of Daimler AG (0.002% of the shares issued).

In 2013, members of the Board of Management and the Supervisory Board and, pursuant to the provisions of Section 15a of the German Securities Trading Act (WpHG), persons in a close relationship with the aforementioned persons, conducted transactions with shares of Daimler AG or related financial instruments as listed in the table below. [↗ E.02](#) Daimler AG discloses these transactions without delay after receiving notification of them. Current information is available on our website at [daimler.com/dai/dd/en](http://daimler.com/dai/dd/en).

### Risk management and financial reporting

**Risk management at the Group.** Daimler has a risk management system commensurate with its size and position as a company with global operations. [↗ see pages 129 ff](#) The risk management system is one component of the overall planning, controlling and reporting process. Its goal is to enable the Company's management to recognize significant risks at an early stage and to initiate appropriate countermeasures in a timely manner. The Supervisory Board deals with the risk management system in particular with regard to the approval of the operational planning. The Audit Committee discusses at least once a year the effectiveness and functionality of the risk management system with the Board of Management and the external auditors. In addition, the Audit Committee regularly deals with the risk report. The Chairman of the Supervisory Board

has regular contacts with the Board of Management to discuss not only the Group's strategy and business development, but also the issue of risk management. The Corporate Audit department monitors adherence to the legal framework and Group standards by means of targeted audits and initiates appropriate actions as required.

**Accounting policies.** The consolidated financial statements of the Daimler Group are prepared in accordance with the International Financial Reporting Standards (IFRS), as adopted by the European Union, and with the supplementary standards to be applied according to Section 315a Subsection 1 of the German Commercial Code (HGB). Details of the IFRS are provided in this Annual Report in the Notes to the Consolidated Financial Statements. [↗ see Note 1](#) of the Notes to the Consolidated Financial Statements. The annual financial statements of Daimler AG, which is the parent company, are prepared in accordance with the accounting standards of the German Commercial Code (HGB). Both sets of financial statements are audited by a firm of accountants elected by the Annual Shareholders' Meeting to conduct the external audit.

Interim reports for the Daimler Group are prepared in accordance with IFRS for interim reporting, as adopted by the European Union, as well as, with regard to the interim management reports, the applicable provisions of the German Securities Trading Act (WpHG). Interim financial reports are reviewed by the external auditors elected by the Annual Shareholders' Meeting.

### Corporate governance statement

The corporate governance statement to be issued pursuant to Section 289a of the German Commercial Code (HGB) is published simultaneously with the Annual Report including the Corporate Governance Report at [daimler.com/dai/dsr](http://daimler.com/dai/dsr) and can be accessed there.

## E.02

### Directors' dealings (and dealings of related persons pursuant to Section 15a of the German Securities Trading Act (WpHG)) in the year 2013

Date	Name	Function	Type and place of transaction	Number	Price	Total volume
Sept. 19, 2013	Dr. Weber, Frank	Member of the Supervisory Board	Sale of new shares, Frankfurt	4,000	€58.76	€235,040
Sept. 19, 2013	Dr. Weber, Frank	Member of the Supervisory Board	Acquisition of shares through exercise of options (OTC)	4,000	€43.57	€174,280
July 17, 2013	Dr. Zetsche, Dieter	Chairman of the Board of Management	Acquisition of shares, Frankfurt	22,000	€52.08	€1,145,760
July 15, 2013	Dr. Zetsche, Dieter	Chairman of the Board of Management	Sale of new shares, Frankfurt	150,000	€51.89	€7,783,500
July 15, 2013	Dr. Zetsche, Dieter	Chairman of the Board of Management	Acquisition of shares through exercise of options (OTC)	150,000	€43.57	€6,535,500
May 8, 2013	Renschler, Andreas	Member of the Board of Management	Acquisition of shares, Frankfurt	3,490	€43.18	€150,698
May 6, 2013	Renschler, Andreas	Member of the Board of Management	Sale of new shares, Frankfurt	45,000	€43.45	€1,955,250
May 6, 2013	Renschler, Andreas	Member of the Board of Management	Acquisition of shares through exercise of options (OTC)	45,000	€43.57	€1,960,650
May 8, 2013	Prof. Dr. Weber, Thomas	Member of the Board of Management	Acquisition of shares, Frankfurt	4,650	€43.24	€201,066
May 6, 2013	Prof. Dr. Weber, Thomas	Member of the Board of Management	Sale of new shares, Frankfurt	60,000	€43.45	€2,607,000
May 6, 2013	Prof. Dr. Weber, Thomas	Member of the Board of Management	Acquisition of shares through exercise of options (OTC)	60,000	€43.57	€2,614,200