

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 125 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, functionality and appropriateness of the risk management system with the Board of Management and the external auditors. In addition, the Audit Committee deals with the risk report once each quarter. 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 principles. 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 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 simultaneously published along with the Annual Report including the Corporate Governance Report at daimler.com/corpgov/en and can be accessed there.

6.03

Directors' dealings (pursuant to Section 15a of the German Securities Trading Act (WpHG)) in the year 2012

Date	Name	Function	Type and place of transaction	Number	Price	Total volume
12/12/2012	Prof. Dr. Heinrich Flegel	Member of the Supervisory Board	Sale of new shares, Frankfurt	8,000	€39.78	€318,240
12/12/2012	Prof. Dr. Heinrich Flegel	Member of the Supervisory Board	Acquisition of shares through exercise of options (over the counter)	8,000	€34.40	€275,200
07/30/2012	Andreas Renschler	Member of the Board of Management	Acquisition of shares, Frankfurt	3,970	€39.54	€156,974
7/26/2012	Andreas Renschler	Member of the Board of Management	Sale of new shares, Frankfurt	37,000	€37.25	€1,378,250
7/26/2012	Andreas Renschler	Member of the Board of Management	Acquisition of shares through exercise of options (over the counter)	37,000	€34.40	€1,272,800
7/30/2012	Prof. Dr. Thomas Weber	Member of the Board of Management	Acquisition of shares, Frankfurt	12,290	€39.55	€486,070
7/26/2012	Prof. Dr. Thomas Weber	Member of the Board of Management	Sale of new shares, Frankfurt	115,000	€37.25	€4,283,750
7/26/2012	Prof. Dr. Thomas Weber	Member of the Board of Management	Acquisition of shares through exercise of options (over the counter)	115,000	€34.40	€3,956,000
7/26/2012	Dr. Dieter Zetsche	Chairman of the Board of Management	Acquisition of shares, Frankfurt	13,000	€37.91	€492,830
7/26/2012	Dr. Dieter Zetsche	Chairman of the Board of Management	Sale of new shares, Frankfurt	250,000	€37.25	€9,312,500
7/26/2012	Dr. Dieter Zetsche	Chairman of the Board of Management	Acquisition of shares through exercise of options (over the counter)	250,000	€34.40	€8,600,000