

Selected special items in external reporting

(in millions of €, YTD amounts)	FY 2014	FY 2013
Power and Gas		
Gain on the sale of a turbo fan business	73	
Effect from a successful project completion in the turnkey business	72	
Gain on the sale of an engineering business	26	
Charges for Siemens 2014		(157)
Charges resulting from compliance with newly enacted sanctions on Iran, primarily on its oil and gas industries		(46)
Wind Power and Renewables		
Charges for inspecting and replacing main bearings in onshore wind turbines and for repairing offshore and onshore wind blades	(272)	
Gain related to the fair value measurement for an equity investment	48	
Impairments in the Solar business		(115)
Charges related to inspecting and retrofitting onshore turbine wind blades mainly in the U.S.		(94)
Impairment in the tidal hydro business		(39)
Charges for Siemens 2014		(9)
Energy Management		
Charges related to two HVDC projects in Canada, resulting from revised estimates for civil engineering and infrastructure provided by suppliers as well as penalties for associated project delays	(298)	
Charges related to offshore grid connections	(240)	(171)
Charges primarily for capacity adjustments	(25)	
Charges for Siemens 2014		(226)

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Building Technologies		
Charges for Siemens 2014		(100)
Mobility		
Positive effect from changed risk assessment for a rail project	27	
Charges for delays for receiving certification for new high-speed trains		(270)
Charges for Siemens 2014	52	(169)
Transaction and integration costs related to the acquisition of Invensys Rail	(34)	(76)
Digital Factory		
Charges for Siemens 2014		(139)
Deferred revenue adjustment and inventory step-up related to the acquisition of LMS		(43)
Process Industries and Drives		
Charges for Siemens 2014		(241)
Healthcare		
Positive effect related to the expected sale of a particle therapy installation	66	
Impairment of an investment in Italy at Diagnostics		(36)
Charges for Agenda 2013		(80)