

# Selection and tagging

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The **Tagging tool** allows for the selection and tagging of individual characters, individual words, and groups of words as well as the selection and tagging of single or multiple paragraphs. In addition, the tool is able to recognize the tables present in the report being tagged and allows for the selection and tagging of a single cell, multiple cells, a range of cells, table rows, table columns, as well as the selection and tagging of the entire table itself. Finally, the tool allows for tag selection as well as tag nesting.

## Tagging

Tags are created by selecting any item or range of items – this includes existing tags, report elements such as text, table elements (cells, rows, columns) as well as tables – and clicking **Add** in **Tagging** tool ribbon section/menu. All of the items tagged in this manner are encompassed within a single tag. Once the tag has been created, its properties can be set and fine-tuned further at a later time.

## Tag nesting

Tags can be nested within other tags by selecting an item that's already tagged (i.e. a portion of an existing tag) and creating a new tag that's completely contained within the existing one.

For example, an entire table can be selected and tagged and then, within that table, cells can be tagged again. In this case, the table tag contains the individual cell tags, so the individual cell tags are nested within the table tag

Tag nesting is supported up to a depth of five levels. Nested tags are visually distinguished from the outer tag by their shade that gets a 15% darker for each nesting level – tags on the first nesting level have the brightest shade and tags on the last level have the darkest shade.

## Selection modes

### Universal selection

All items – this means both tags and report elements such as text, table elements (cells, rows, columns) as well as tables - can be selected by boxing them (i.e. drawing a box that at least partially overlaps with them). Boxing is done by left-clicking somewhere outside the elements (i.e. the tag, text or table) that are intended to be selected, holding down the left mouse button while moving the mouse cursor over the intended elements and releasing the button once the cursor passes over them. Performing this action will result in a grey box (hence the term boxing) being displayed that will grow in size and direction of the mouse cursor that's being dragged. All elements (tags, text, paragraphs, cell ranges and tables) that the box overlaps with will be completely selected and highlighted with a grey color – even if the selection box doesn't completely enclose them.

### Text selection

Text can be selected line by line by placing the cursor next to the starting character, holding down the left mouse button and then dragging the mouse and releasing the button upon reaching the selection's indented end character

### Table and table elements selection

Individual table cells (i.e. their content) can be selected by left-clicking anywhere within the cell

Table rows (i.e. the content of each cell in a table row) can be selected by left-clicking when the table row selection indicator cursor appears

Table columns (i.e. the content of each cell in a table column) can be selected by left-clicking when the table column selection indicator cursor appears

Tables can be selected by left-clicking when the table selection indicator cursor appears

Note: Selecting a table, either by boxing it or via the table selection indicator cursor, selects the entire table as a whole – not its contents. All of the table's contents can be selected by boxing all of the table's cells or by multi-selecting all of the table's cells, rows, or columns – in this case, the table itself is not selected.

## Selection indicator

All selected items can be easily identified by their grey highlight. Once the items have been deselected the highlight automatically disappears.

# Deselecting items

All selected items are deselected after left-clicking anywhere on the report

# Tag selection

Individual tags can be selected by left-clicking them

In case of nested tags, left-clicking a tag on any level only selects the tag on that level. In other words, clicking anywhere on the inner nested tag (i.e. the latest created nested tag) selects that tag only, not any of the outer tags (i.e. the tags in which the latest created tag is nested). Clicking anywhere on the outer nested tag that's not been covered with the inner nested tag (i.e. that's outside of the inner nested tag) will select the outer nested tag.

If a report area that contains nested tags is selected by boxing, only the tags on the lowest level (i.e. the outermost tags) that overlap with the selection box will be selected.

## Selecting multiple items

The current selection can be expanded to include items from all item types (i.e. both tags and report elements) by holding down the **Control** key and selecting the items to be added using any applicable selection method.

# Marker preview

The **Marker preview** bar, located on the right side of the report, displays an indication of the currently selected and tagged areas of the report relative in size and position to each other. Currently selected areas are indicated with a light blue color on the bar while the colors of the tagged areas indicators correspond to the color of the tags themselves. Hovering over an indicator overlays the report with a full-sized preview of the area the indicator refers to, whereas left-clicking the indicator immediately navigates to that area.

Non-controlling interests		403	501
<b>Total equity</b>		<b>34,814</b>	<b>36,096</b>
<b>Total liabilities and equity</b>		<b>136,711</b>	<b>130,348</b>

  

B.4 Consolidated Statements of Cash Flows			
(in millions of EUR)		Fiscal year	
		2014	2015
<b>Cash flows from operating activities</b>			
Net income		5,584	7,380
Adjustments to reconcile net income to cash flows from operating activities - continuing operations		7,188	(7,015)
Income from discontinued operations, net of income taxes		-	-
<b>Cash flows from operating activities - continuing and discontinued operations</b>		<b>12,772</b>	<b>361</b>

  

(in millions of EUR)		Fiscal year	
		2014	2015
Valuation allowance as of beginning of fiscal year		833	833
Increase in valuation allowances recorded in the Consolidated Statements of Income in the current period		284	140
Write-offs charged against the allowance		(181)	(147)
Recoveries of amounts previously written-off		9	7
Foreign exchange translation differences		(37)	(9)
Reclassifications to line from Assets held for disposal and dispositions of those entities		-	(28)
<b>Valuation allowance as of fiscal year-end</b>		<b>1,012</b>	<b>813</b>

  

Consolidated Statements of Cash Flows (Continued)			
(in millions of EUR)		Fiscal year	
		2014	2015
<b>Cash flows from investing activities</b>			
Additions to intangible assets and property, plant and equipment		(2,125)	(1,997)
Acquisitions of businesses, net of cash acquired		(922)	(8,254)
Purchase of investments		(271)	(268)
Purchase of current available-for-sale financial assets		(1,139)	(999)
Change in receivables from financing activities		(1,336)	(1,667)
Disposal of investments, intangibles and property, plant and equipment		371	3,474
Disposal of businesses, net of cash disposed		6	445
Disposal of current available-for-sale financial assets		1,031	651
<b>Cash flows from investing activities - continuing operations</b>		<b>(4,406)</b>	<b>(6,750)</b>
Cash flows from investing activities - discontinued operations		282	2,809
<b>Cash flows from investing activities - continuing and discontinued operations</b>		<b>(4,124)</b>	<b>(3,941)</b>
<b>Cash flows from financing activities</b>			
Purchase of treasury shares		(463)	(2,700)
Other transactions with owners		133	10
Issuance of long-term debt		2,306	2,215
Repayment of long-term debt (including current maturities of long-term debt)		(2,253)	(1,244)
Change in short-term debt and other financing activities		(1,408)	311
Interest paid		(809)	(988)
Dividends paid to shareholders of Siemens AG		(2,827)	(2,723)
Dividends attributable to non-controlling interests		(236)	(145)
<b>Cash flows from financing activities - continuing operations</b>		<b>(2,709)</b>	<b>3,683</b>
Cash flows from financing activities - discontinued operations		-	3
<b>Cash flows from financing activities - continuing and discontinued operations</b>		<b>(2,709)</b>	<b>3,686</b>
Effect of changes in exchange rates on cash and cash equivalents		(93)	83
Change in cash and cash equivalents		690	1,923
Cash and cash equivalents at beginning of period		9,055	8,034
Cash and cash equivalents at end of period		10,611	9,918
Note: Cash and cash equivalents of assets classified as held for disposal and discontinued operations at end of period		71	-
<b>Cash and cash equivalents at end of period (Consolidated Statements of Financial Position)</b>		<b>10,682</b>	<b>9,918</b>