

**Amendment Agreement relating to the Control  
and Profit and Loss Pooling Agreement**

between

**RWE Aktiengesellschaft**

Opernplatz 1  
45128 Essen, Germany

- referred to as "Controlling Company" hereinafter -

and

**RWE Service GmbH**

Flamingoweg 1  
44139 Dortmund, Germany

- referred to as "Controlled Company" hereinafter -

as per the Agreement dated 19 June 1987.

**Preamble**

On 24 March 1966, a control and profit and loss pooling agreement ("Agreement"), which was revised on 19 June 1987, was concluded between Rheinisch-Westfälisches Elektrizitätswerk AG (after the Controlling Company was replaced due to a merger and renaming: RWE Aktiengesellschaft) and Victoria Mathias Verwaltungsgesellschaft mbH (after a change in legal form and renaming: RWE Service GmbH). Due to the change in the statutory requirements for the existence of a corporate tax unit introduced by Article 2 of the German law on the change and simplification of company taxation and of fiscal travel cost law on 20 February 2013 (German Federal Law Gazette I, page 285) the parties hereby adapt the Agreement to the version of Section 17, Sentence 2, Item 2 of the German Corporate Income Tax Act amended by the aforementioned law as follows:

### **1. Amendment to the Title of the Agreement**

The title of the Agreement shall be amended to improve clarity and shall read as follows henceforth:

#### **"Control and Profit and Loss Pooling Agreement**

between

**RWE Aktiengesellschaft**, Opernplatz 1, 45128 Essen, Germany,

- referred to as "Controlling Company" hereinafter -

and

**RWE Service GmbH**, Flamingoweg 1, 44139 Dortmund, Germany,

- referred to as "Controlled Company" hereinafter -

as per the Amendment Agreement dated 30 January 2014."

### **2. Amendment to the Designation of the Parties to the Agreement**

Throughout the Agreement, the Controlling Company's former designation ("RWE") shall be replaced by "Controlling Company" and the Controlled Company's former designation ("VM") shall be replaced by "Controlled Company".

### **3. Amendment to Section 2, Paragraph 2 of the Agreement**

Section 2, Paragraph 2 of the Agreement shall be amended to read as follows henceforth:

"The provisions of the valid version of Section 302 of the German Stock Corporation Act shall apply analogously."

**4. Continued Validity Otherwise & Entry into Force of the Amendment Agreement**

Otherwise, the provisions of the Agreement shall remain unchanged. This Amendment Agreement shall enter into force retroactively to the beginning of the financial year in which all of the requirements for this Amendment Agreement entering into force are met for the first time.

**5. Clean Copy**

**Annex 1** is the version of the Agreement resulting from this Amendment Agreement.

Essen, Germany, 30 January 2014

RWE Aktiengesellschaft

---

---

Dortmund, Germany, 30 January 2014

RWE Service GmbH

---

---

**Annex 1 to the Amendment Agreement Dated 30 January 2014**

**Control and Profit and Loss Pooling Agreement**

between

**RWE Aktiengesellschaft,**

Opernplatz 1, 45128 Essen, Germany,

- referred to as "Controlling Company" hereinafter -

and

**RWE Service GmbH**

Flamingoweg 1, 44139 Dortmund, Germany

- referred to as "Controlled Company" hereinafter -

as per the Amendment Agreement dated 30 January 2014.

**Section 1**

The Controlled Company shall be integrated into the Controlling Company in financial, commercial and organisational terms. The Controlled Company shall place the management of its company under the Controlling Company's control and shall undertake to follow RWE's instructions in this matter.

## **Section 2**

- (1) The Controlled Company shall undertake to transfer its net profit for the year to the Controlling Company (transfer of profits). The Controlled Company may only transfer funds from its net profit for the year to retained earnings with the Controlling Company's approval based on sound commercial reasoning. The transfer of funds from the release of retained earnings accrued prior to the beginning of the term of this Agreement shall be exempted.
- (2) The provisions of the valid version of Section 302 of the German Stock Corporation Act shall apply analogously.
- (3) The Controlled Company shall prepare its annual financial statements in accordance with Section 42, Paragraph 1 of the German Limited Liability Company Act and with Sections 242 and 264 of the German Commercial Code; the transfer of profits to the Controlling Company and the assumption of losses by the Controlling Company shall be considered - if applicable disclosing the apportionment of taxes. The figure calculated for the net profit for the year shall be submitted to the Controlling Company for approval before it is adopted.

## **Section 3**

In the event of a change in a statutory regulation and/or case law of relevance to this Agreement, this Agreement may be subject to adaptation to the changed circumstances.

## **Section 4**

This Agreement shall be concluded for an indefinite term. It may be terminated for the first time as of 30 June 1992, after which it may be terminated as of 30 June of each subsequent year; the notice period shall amount to 12 months.