Notice

This translation is provided to shareholders for convenience purposes only.

The German original of this document is exclusively authoritative and legally binding.

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Control and Profit Transfer Agreement

between

Allianz Aktiengesellschaft, Munich

hereinafter: "AZ-AG"

and

IDS GmbH - Analysis and Reporting Services, Munich

hereinafter: "IDS"

Section 1

Control exercised by AZ-AG

1. IDS submits the direction of the company to AZ-AG. AZ-AG is consequently authorized to issue instructions to the management of IDS regarding the direction of the company.

2. AZ-AG will exercise its right to issue instructions through its management board only. Instructions must be issued in writing.

Section 2

Profit transfer

1. IDS undertakes for the term of this agreement to transfer its entire profits to AZ-AG. Subject to the formation or dissolution of reserves pursuant to para. 2, the amount to be transferred is the annual net income as determined without any profit transfer, less a loss carry-forward from the previous year, if any.

2. With the consent of AZ-AG, IDS may allocate amounts out of the annual net income to other retained earnings insofar as this is permissible under applicable German accounting rules and is economically justified based on sound business judgment. Upon request by AZ-AG, any free reserves (other retained earnings pursuant to Section 272 (3) German Commercial Code [HGB] and capital reserves from additional payments pursuant to Section 272 (2) no. 4 German Commercial Code [HGB]) accumulated during the term of this agreement must be dissolved and applied to balancing any annual deficit or be transferred as profit. The transfer of amounts generated from the dissolution of free reserves pursuant to sentence 2, which were accumulated prior to the effectiveness of this agreement, shall be excluded.

Section 3

Loss assumption

In accordance with the provisions of Section 302 (1) and (3) of the German Stock Corporation Act [AktG], AZ-AG is obliged to compensate any annual deficit sustained during the term of this agreement, unless such deficit is balanced through withdrawing amounts from the free reserves (other retained earnings pursuant to Section 272 (3) German Commercial Code [HGB] and capital reserves from additional payments pursuant to Section 272 (2) no. 4 German Commercial Code [HGB]) which were allocated to the free reserves during the term of this agreement.

Section 4

Effective start and duration of the agreement

1. This agreement is subject to the approval of the annual general meeting of AZ-AG and the approval of the shareholders' meeting of IDS. It will become effective upon registration in the commercial register of IDS and - with the exception of the right to issue instructions pursuant to Section 1 - shall have retroactive effect as of January 1, 2002.

2. The agreement may be terminated for the first time with effect as of midnight on December 31, 2006 with 6 months' prior notice. Unless it is terminated, it will be consecutively renewed for each calendar year with the same notice period.

3. The right to terminate the agreement for cause without notice remains unaffected. AZ-AG is in particular entitled to terminate for cause, if it no longer holds the majority of the voting rights as established by the shares in IDS.

Munich, dated April 10, 2002 [signature] [signature]
Allianz Aktiengesellschaft

Munich, dated April 10, 2002 [signature] [signature]
IDS GmbH - Analysis and Reporting Services