FINANCIAL HIGHLIGHTS – Third Quarter 2010

| € million, unless otherwise stated | Third Quarter 2010[1] | | | | | | |
| | IFRS | | | Non-IFRS[2] | | | |
	Q3 2010	Q3 2009	% change	Q3 2010	Q3 2009	% change	% change const. curr.[3]
Software revenue	656	525	25%	656	525	25%	15%
Software and software-related service revenue	2,316	1,937	20%	2,352	1,937	21%	13%
Total revenue	3,003	2,508	20%	3,039	2,508	21%	13%
Total operating expenses	-2,287	-1,889	21%	-2,157	-1,821	18%	11%
- thereof restructuring	2	-10	<-100%	-1	-11	-91%	
Operating profit	716	619	16%	883	687	29%	16%
Operating margin (%)	23.8	24.7	-0.9pp	29.1	27.4	1.7pp	0.8pp
Profit after tax	501	447	12%	605	499	21%	
Basic earnings per share (€)	0.42	0.38	11%	0.51	0.42	21%	

1) All figures are preliminary and unaudited.
2) Adjustments in the revenue line items are for the support revenue that would have been recognized had the acquired entities remained stand-alone entities but that SAP is not permitted to recognize as revenue under IFRS as a result of business combination accounting rules. Adjustments in the operating expense line items are for acquisition-related charges and discontinued activities.
3) Constant currency revenue and operating income figures are calculated by translating revenue and operating income of the current period using the average exchange rates from the previous year's respective period instead of the current period. Constant currency period-over-period changes are calculated by comparing the current year's Non-IFRS constant currency numbers with the Non-IFRS number of the previous year's respective period.

Third quarter and year to date 2010 revenue, profit and cash flow figures include the revenue, profits and cash flows from Sybase for the period since the acquisition (July 26, 2010). The comparative prior year numbers do not include any Sybase revenues, profits or cash flows .

FINANCIAL HIGHLIGHTS – Nine Months 2010

| € million, unless otherwise stated | Nine Months 2010[1] | | | | | | |
| | IFRS | | | Non-IFRS[2] | | | |
	9M 2010	9M 2009	% change	9M 2010	9M 2009	% change	% change const. curr.[3]
Software revenue	1,757	1,487	18%	1,757	1,487	18%	9%
Software and software-related service revenue	6,521	5,632	16%	6,557	5,643	16%	10%
Total revenue	8,406	7,482	12%	8,442	7,493	13%	7%
Total operating expenses	-6,359	-5,915	8%	-6,108	-5,700	7%	3%
- thereof restructuring	1	-193	<-100%	-2	-188	-99%	
Operating profit	2,047	1,567	31%	2,334	1,792	30%	19%
Operating margin (%)	24.4	20.9	3.5pp	27.6	23.9	3.7pp	2.7pp
Profit after tax	1,379	1,069	29%	1,591	1,239	28%	
Basic earnings per share (€)	1.16	0.90	29%	1.34	1.04	29%	

1) All figures are preliminary and unaudited.
2) Adjustments in the revenue line items are for the support revenue that would have been recognized had the acquired entities remained stand-alone entities but that SAP is not permitted to recognize as revenue under IFRS as a result of business combination accounting rules. Adjustments in the operating expense line items are for acquisition-related charges and discontinued activities.

3) Constant currency revenue and operating income figures are calculated by translating revenue and operating income of the current period using the average exchange rates from the previous year's respective period instead of the current period. Constant currency period-over-period changes are calculated by comparing the current year's Non-IFRS constant currency numbers with the Non-IFRS number of the previous year's respective period.

Third quarter and year to date 2010 revenue, profit and cash flow figures include the revenue, profits and cash flows from Sybase for the period since the acquisition (July 26, 2010). The comparative prior year numbers do not include any Sybase revenues, profits or cash flows.