

FINANCIAL HIGHLIGHTS – First Quarter 2010

€ million, unless otherwise stated	First Quarter 2010 ¹⁾						
	IFRS			Non-IFRS ²⁾			
	Q1 2010	Q1 2009	% change	Q1 2010	Q1 2009	% change	% change const. curr. ³⁾
Software revenue	464	418	11%	464	418	11%	7%
Software and software-related service revenue	1,947	1,741	12%	1,947	1,752	11%	10%
Total revenue	2,509	2,397	5%	2,509	2,408	4%	3%
Total operating expenses	-1,952	-2,090	-7%	-1,897	-2,012	-6%	-6%
- thereof restructuring	0	-166	-100%	0	-160	-100%	
Operating profit	557	307	81%	612	396	55%	47%
Operating margin (%)	22.2	12.8	9.4pp	24.4	16.4	8.0pp	7.2pp
Profit after tax	387	196	97%	435	263	65%	
Basic earnings per share (€)	0.33	0.17	94%	0.37	0.22	68%	

1) All figures are preliminary and unaudited.

2) Adjustments in the revenue line items are for support revenue that an entity acquired by SAP would have recognized had it remained a stand-alone entity 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. See *Explanations of Non-IFRS Measures* in the [appendix](#) for details.

3) Constant currency revenue and operating profit figures are calculated by translating revenue and operating profit 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. See *Explanations of Non-IFRS Measures* in the [appendix](#) for details.