FINANCIAL HIGHLIGHTS – Third Quarter 2009

Software revenues	525	763	-31	525	763	-31	-30
Software and software-related service revenues	1.937	1.994	-3	1.937	2.035	-5	-5
Total revenues	2.508	2.761	-9	2.508	2.802	-10	-10
Operating expenses	1.902	2.147	-11	1.834	2.071	-11	-12
- Thereof restructuring charges	21	-	-	21	-	-	-
Operating income	606	614	-1	674	731	-8	-7
Operating margin (%)	24,2	22,2	2,0pp	26,9	26,1	0,8pp	1,1pp
Income from continuing operations	436	410	6	488	497	-2	
Net income	435	389	12	487	476	2	
Basic EPS from cont. operations (€)	0,37	0,35	6	0,41	0,41	0	

1) All figures are preliminary and unaudited.

2) Revenue line items are adjusted for the Business Objects support revenue that Business Objects would have recognized had it remained a standalone entity but that SAP is not permitted to recognize as revenue under U.S. GAAP as a result of business combination accounting rules. Adjustments in the operating expense line items are for acquisition-related charges. See Explanation of Non-GAAP Measures at the end of the financial section of the press release for explanations of the Non-GAAP measures used in this press release and for related reconciliations to U.S. GAAP.

3) Constant currency Non-GAAP revenue and operating income figures are calculated by translating Non-GAAP revenue and Non-GAAP 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-GAAP constant currency numbers with the Non-GAAP number of the previous year's respective period. See Explanation of Non-GAAP Measures at the end of the financial section of the press release for details.

FINANCIAL HIGHLIGHTS – Nine Months 2009

	SAP - Nine Months 2009[1]						
	U.S. GAAP			Non-GAAP[2]			
€ million, unless stated otherwise	9M/2009	9M/2008	% change	9M/2009	9M/2008	% change	% change const. curr.[3]
Software revenues	1,487	2,283	-35	1,487	2,283	-35	-35
Software and software-related service revenues	5,632	5,791	-3	5,643	5,931	-5	-6
Total revenues	7,482	8,079	-7	7,493	8,219	-9	-10
Operating expenses	5,896	6,513	-9	5,695	6,288	-9	-11
- Thereof restructuring charges	-186	-	-	-186	-	-	-
Operating income	1,586	1,566	1	1,798	1,931	-7	-7
Operating margin (%)	21.2	19.4	1.8pp	24.0	23.5	0.5pp	0.7pp
Income from continuing operations	1,077	1,068	1	1,238	1,339	-8	
Net income	1,062	1,039	2	1,223	1,310	-7	
Basic EPS from cont. operations (€)	0.91	0.90	1	1.04	1.12	-7	

1) All figures are preliminary and unaudited.

2) Revenue line items are adjusted for the Business Objects support revenue that Business Objects would have recognized had it remained a standalone entity but that SAP is not permitted to recognize as revenue under U.S. GAAP as a result of business combination accounting rules. Adjustments in the operating expense line items are for acquisition-related charges. See Explanation of Non-GAAP Measures at the end of the financial section of the press release for explanations of the Non-GAAP measures used in this press release and for related reconciliations to U.S. GAAP.

3) Constant currency Non-GAAP revenue and operating income figures are calculated by translating Non-GAAP revenue and Non-GAAP 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-GAAP constant currency numbers with the Non-GAAP number of the previous year's respective period. See Explanation of Non-GAAP Measures at the end of the financial section of the press release for details.