

	SAP - Third Quarter 2008*						
	U.S. GAAP			Non-GAAP**			
€ million	Q3/2008	Q3/2007	% change	Q3/2008	Q3/2007	% change	% change constant currency***
Software revenues	763	714	7	763	714	7	11
Software and software-related service revenues	1,994	1,735	15	2,035	1,735	17	22
Total revenues	2,761	2,419	14	2,802	2,419	16	20
Operating income	614	606	1	731	624	17	23
Operating margin (%)	22.2	25.1	-2.9pp	26.1	25.8	0.3pp	0.5pp
Income from continuing operations	409	414	-1	496	425	17	–
Net income	388	408	-5	475	419	13	–
Basic EPS from cont. operations (€)	0.35	0.35	0	0.41	0.36	14	–

*All figures are preliminary and unaudited and are based on the current status of the purchase price allocation for the Business Objects acquisition which is not yet final.

** 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 [Appendix](#) 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.

*** 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 [Appendix](#) at the end of the financial section of press release for details.