€ million	SAP – Nine Months 2008*						
	U.S. GAAP			Non-GAAP**			
	9M/2008	9M/2007	% change	9M/2008	9M/2007	% change	% change constant currency***
Software revenues	2,283	1,992	15	2,283	1,992	15	21
Software and software-related service revenues	5,791	4,954	17	5,931	4,954	20	26
Total revenues	8,079	7,002	15	8,219	7,002	17	24
Operating income	1,566	1,623	-4	1,931	1,665	16	25
Operating margin (%)	19.4	23.2	-3.8pp	23.5	23.8	-0.3pp	0.2pp
Income from continuing operations	1,067	1,179	-9	1,338	1,205	11	_
Net income	1,038	1,167	-11	1,309	1,193	10	_
Basic EPS from cont. operations (€)	0.90	0.98	-8	1.12	1.00	12	_

*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.