

FINANCIAL HIGHLIGHTS – Third Quarter 2011

€ million, unless otherwise stated	Third Quarter 2011 ¹⁾						
	IFRS			Non-IFRS ²⁾			
	Q3 2011	Q3 2010	% change	Q3 2011	Q3 2010	% change	% change const. curr. ³⁾
Software revenue	841	656	28%	841	656	28%	32%
Support revenue	1,757	1,559	13%	1,758	1,595	10%	13%
Software and software-related service revenue	2,691	2,316	16%	2,692	2,352	14%	18%
Total revenue	3,409	3,003	14%	3,410	3,039	12%	15%
Total operating expenses	-1,650	-2,287	-28%	-2,279	-2,124	7%	10%
Operating profit	1,759	716	146%	1,131	915	24%	27%
Operating margin (%)	51.6	23.8	27.8pp	33.2	30.1	3.1pp	3.0pp
Profit after tax	1,251	501	150%	860	629	37%	
Basic earnings per share (€)	1.05	0.42	150%	0.72	0.53	36%	
Number of employees (FTE)	54,589	52,921	3%	na	na	na	na

1) All figures are 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, share-based compensation expenses, restructuring and discontinued activities.

3) Constant currency revenue and operating profit 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.

FINANCIAL HIGHLIGHTS – Nine Months 2011

€ million, unless otherwise stated	Nine Months 2011 ¹⁾						
	IFRS			Non-IFRS ²⁾			
	9M 2011	9M 2010	% change	9M 2011	9M 2010	% change	% change const. curr. ³⁾
Software revenue	2,226	1,757	27%	2,226	1,757	27%	31%
Support revenue	5,093	4,479	14%	5,119	4,515	13%	15%
Software and software-related service revenue	7,597	6,521	17%	7,623	6,557	16%	18%
Total revenue	9,733	8,406	16%	9,759	8,442	16%	18%
Total operating expenses	-6,520	-6,359	3%	-6,830	-6,057	13%	15%
Operating profit	3,213	2,047	57%	2,929	2,386	23%	25%
Operating margin (%)	33.0	24.4	8.6pp	30.0	28.3	1.7pp	1.7pp
Profit after tax	2,242	1,379	63%	2,091	1,629	28%	
Basic earnings per share (€)	1.88	1.16	62%	1.76	1.37	28%	
Number of employees (FTE)	54,589	52,921	3%	na	na	na	na

1) All figures are 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, share-based compensation expenses, restructuring and discontinued activities.

3) Constant currency revenue and operating profit 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.