[*Non-binding translation from German*]

Control and Profit Transfer Agreement

between **SAP AG**
Dietmar-Hopp-Allee 16
69190 Walldorf
Germany

and **SAP Sechste Beteiligungs- und Vermögensverwaltungs GmbH**
Dietmar-Hopp-Allee 16
69190 Walldorf
Germany
(hereinafter the "Subsidiary")

§ 1
Management of the Subsidiary's Business

1. The Subsidiary places the management of its company under the control of SAP AG. SAP AG is thus authorized to issue directions to the Subsidiary's management with respect to the management of the company's business. The Subsidiary's management is obligated to comply with such directions.

2. SAP may not issue directions to the Subsidiary's management concerning the amendment, maintenance or termination of this Agreement.

§ 2
Transfer of Profits

1. The Subsidiary undertakes to transfer all of its profits to SAP AG during the term of this Agreement. In accordance with Section 301 of the German Stock Corporation Act (*Aktiengesetz*; "AktG") as currently in force, the amount to be transferred shall be, subject to the establishment and dissolution of reserves pursuant to para. 3 below, the annual net profits arising without the transfer of profits in accordance with the relevant provisions of German commercial law, less any loss carried forward from the preceding year, any amount to be transferred to the statutory reserve pursuant to Section 300 AktG and the amount not available for distribution pursuant to Section 268 (8) of the German Commercial Code (*Handelsgesetzbuch*; "HGB"). Should Section 301 AktG be amended in future, it will apply *mutatis mutandis* as amended from time to time.

2. The obligation to transfer profits shall for the first time apply for the full fiscal year of the Subsidiary in which this Agreement takes effect. The claim for transfer of profits shall arise

and fall due at the end of each fiscal year, and interest shall be payable thereon as from such date in accordance with Sections 352 (1), 353 HGB.

3. The Subsidiary may allocate amounts from the annual net profits to the revenue reserves pursuant to Section 272 (3) HGB with the consent of SAP AG, only to the extent this is permissible under applicable commercial law and justified in economic terms on the basis of reasonable commercial assessment. Any other revenue reserves pursuant to Section 272 (3) HGB established during the term of this Agreement shall, upon SAP AG's request, be dissolved and used to compensate any annual net loss or transferred as profits. Any other reserves and any profit carried forward from the period prior to the date of this Agreement must neither be transferred as profits nor used to compensate any annual net loss.

§ 3
Assumption of Loss

1. In accordance with Section 302 (1) AktG, SAP AG shall be obligated to compensate any annual net loss of the Subsidiary which would otherwise arise during the term of this Agreement in accordance with the relevant provisions of applicable commercial law, unless such annual net loss is compensated by withdrawal of any amounts in accordance with Clause 2 (3) sentence 2 hereof from the other revenue reserves pursuant to Section 272 (3) HGB which were allocated to such reserves during the term of this Agreement. Should Section 302 (1) AktG be amended in future, it shall apply as amended from time to time.

2. The other paragraphs of Section 302 AktG will also apply *mutatis mutandis* as amended from time to time.

3. The obligation to assume losses shall for the first time apply for the full fiscal year of the Subsidiary in which this Agreement takes effect. Clause 2 (2) of this Agreement shall apply *mutatis mutandis* to the constitution of such obligation to assume losses, its due date and interest payable thereon.

§ 4
Effectiveness and Term

1. The conclusion of this Agreement is conditional upon the approval of the General Meeting of Shareholders of SAP AG and the shareholders' meeting (*Gesellschafterversammlung*) of the Subsidiary. This Agreement shall become effective upon registration in the commercial register of the court having jurisdiction at the place where the Subsidiary has its registered office. Clause 2 (2) sentence 1 and Clause 3 (2) sentence 1 hereof shall remain unaffected.

2. The Agreement is concluded for a term of five full years (which do not have to coincide with the calendar year) as from the beginning of the Subsidiary's fiscal year in which the Agreement becomes effective upon registration in the commercial register of the Subsidiary, but no earlier than from the beginning of the fiscal year to which Section 14 (1) sentence 1 of the German Corporate Income Tax Act (*Körperschaftsteuergesetz*) applies for the first time (the "Minimum Term"). The Agreement may not be terminated during the initial five-year term.

3. After the Minimum Term, the Agreement shall be automatically renewed for an additional period of one year, unless terminated in writing by either party upon three months' notice to the end of the calendar year. In order to determine whether or not the notice period has been observed, the time of receipt of the notice of termination by the respective other party shall be decisive.

4. In the event that a fiscal year of the Subsidiary during the term of this Agreement comprises less than twelve calendar months or a fiscal unity for corporation tax purposes (*körperschaftsteuerliche Organschaft*) is not recognized by the tax authorities for the first year

of validity of this Agreement, the Minimum Term of the Agreement is extended by additional complete (short) fiscal years up to the expiration of at least five full years (which do not have to coincide with the calendar year).

5. The right of either party to terminate this Agreement for cause without observing any notice period shall remain unaffected. SAP AG shall in particular be entitled to terminate the Agreement for cause in the event that SAP AG ceases to hold the majority of the voting rights in the Subsidiary or for any other reason within the meaning of R 60 (6) of the German Income Tax Rules of 2004 (*Körperschaftsteuer-Richtlinien 2004*) or any other provision replacing such provision.

§ 5
Final Provisions

By entering into this Agreement, the parties among other things intend to effectively establish a fiscal unity for income tax purposes (*ertragsteuerliche Organschaft*). Should any provision of this Agreement be or become invalid or impracticable in whole or in part, or should a gap be identified in this Agreement, this shall not affect the validity of the Agreement as a whole. The invalid or impracticable provision shall be replaced by a valid provision that corresponds to the economic intent of this Agreement. In the event of any gap, such provision is to be agreed as would have been agreed in line with the intent and purpose of this Agreement had the parties been aware of the gap.

Walldorf, March 23, 2011

SAP AG

Dr. Werner Brandt	Jochen Scholten
- Executive Board member -	- Holder of a full commercial power of attorney (*Prokurist*) -

SAP Sechste Beteiligungs- und Vermögensverwaltungs GmbH

Michael Junge
- Managing Director -