



FINANCIAL INFORMATION FOR THE SECOND QUARTER 2014

(Condensed and Unaudited)

	Page
Financial Statements (IFRS, Unaudited)	
Consolidated Income Statements	F1-F2
Consolidated Statements of Financial Position	F3
Consolidated Statements of Cash Flows	F4
Supplementary Financial Information (Unaudited)	
Reconciliation from Non-IFRS Numbers to IFRS Numbers	F5-F8
Calculated Cloud Billings	F9
Explanation of Non-IFRS Adjustments	F10
Revenue by Region	F11-F12

Financial Statements (IFRS, Unaudited)

CONSOLIDATED INCOME STATEMENTS OF SAP GROUP – QUARTER

For the three months ended June 30			
€ millions, unless otherwise stated	2014	2013	Change in %
Cloud subscriptions and support	241	159	52
Software	957	982	-2
Support	2,279	2,177	5
Software and support	3,237	3,159	2
Software and software-related service revenue	3,478	3,318	5
Professional services and other service revenue	673	744	-10
Total revenue	4,151	4,062	2
Cost of software and software-related services	-698	-630	11
Cost of professional services and other services	-591	-609	-3
Total cost of revenue	-1,289	-1,240	4
Gross profit	2,862	2,822	1
Research and development	-566	-567	0
Sales and marketing	-1,049	-1,059	-1
General and administration	-218	-232	-6
Restructuring	-39	-17	>100
TomorrowNow and Versata litigation	-289	33	<-100
Other operating income/expense, net	-3	9	<-100
Total operating expenses	-3,453	-3,074	12
Operating profit	698	988	-29
Other non-operating income/expense, net	4	-2	<-100
Finance income	47	26	79
Finance costs	-30	-49	-39
Financial income, net	17	-23	<-100
Profit before tax	719	963	-25
Income tax TomorrowNow and Versata litigation	76	-9	<-100
Other income tax expense	-239	-230	4
Income tax expense	-163	-239	-32
Profit after tax	556	724	-23
Profit attributable to non-controlling interests	-1	0	38
Profit attributable to owners of parent	557	725	-23
Earnings per share, basic (in €)*	0.47	0.61	-23
Earnings per share, diluted (in €)*	0.47	0.61	-23

* For the three months ended June 30, 2014 and 2013, the weighted average number of shares was 1,194 million (diluted 1,197 million) and 1,193 million (diluted: 1,195million), respectively (treasury stock excluded).

Due to rounding, numbers may not add up precisely.

CONSOLIDATED INCOME STATEMENTS OF SAP GROUP – HALF-YEAR

For the six months ended June 30			
€ millions, unless otherwise stated	2014	2013	Change in %
Cloud subscriptions and support	460	296	55
Software	1,581	1,638	-4
Support	4,492	4,286	5
Software and support	6,072	5,924	3
Software and software-related service revenue	6,533	6,220	5
Professional services and other service revenue	1,316	1,443	-9
Total revenue	7,849	7,663	2
Cost of software and software-related services	-1,343	-1,234	9
Cost of professional services and other services	-1,182	-1,215	-3
Total cost of revenue	-2,525	-2,448	3
Gross profit	5,324	5,215	2
Research and development	-1,116	-1,124	-1
Sales and marketing	-2,016	-2,034	-1
General and administration	-423	-429	-1
Restructuring	-54	-31	78
TomorrowNow and Versata litigation	-290	32	<-100
Other operating income/expense, net	-4	5	<-100
Total operating expenses	-6,428	-6,029	7
Operating profit	1,421	1,634	-13
Other non-operating income/expense, net	-7	-13	-48
Finance income	69	56	24
Finance costs	-61	-93	-35
Financial income, net	9	-37	<-100
Profit before tax	1,423	1,584	-10
Income tax TomorrowNow and Versata litigation	77	-9	<-100
Other income tax expense	-409	-331	23
Income tax expense	-332	-340	-2
Profit after tax	1,090	1,244	-12
Profit attributable to non-controlling interests	-1	0	>100
Profit attributable to owners of parent	1,091	1,245	-12
Earnings per share, basic (in €)*	0.91	1.04	-12
Earnings per share, diluted (in €)*	0.91	1.04	-12

* For the six months ended June 30, 2014 and 2013, the weighted average number of shares was 1,194 million (diluted 1,197million) and 1,193 million (diluted: 1,195million), respectively (treasury stock excluded).

Due to rounding, numbers may not add up precisely.

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION OF SAP GROUP

as at June 30, 2014 and December 31, 2013

€ millions	2014	2013
Cash and cash equivalents	3,123	2,748
Other financial assets	230	251
Trade and other receivables	3,614	3,865
Other non-financial assets	470	346
Tax assets	172	142
Total current assets	7,610	7,352
Goodwill	14,380	13,684
Intangible assets	2,907	2,956
Property, plant, and equipment	1,847	1,820
Other financial assets	726	607
Trade and other receivables	80	98
Other non-financial assets	105	107
Tax assets	192	172
Deferred tax assets	379	292
Total non-current assets	20,616	19,736
Total assets	28,226	27,089

as at June 30, 2014 and December 31, 2013

€ millions	2014	2013
Trade and other payables	846	850
Tax liabilities	205	433
Financial liabilities	580	748
Other non-financial liabilities	1,616	2,263
Provision TomorrowNow and Versata litigation	514	223
Other provisions	320	422
Provisions	834	645
Deferred income	3,304	1,408
Total current liabilities	7,385	6,347
Trade and other payables	50	45
Tax liabilities	355	318
Financial liabilities	3,791	3,758
Other non-financial liabilities	115	112
Provisions	211	278
Deferred tax liabilities	102	109
Deferred income	63	74
Total non-current liabilities	4,687	4,694
Total liabilities	12,072	11,041
Issued capital	1,229	1,229
Share premium	578	551
Retained earnings	16,156	16,258
Other components of equity	-582	-718
Treasury shares	-1,234	-1,280
Equity attributable to owners of parent	16,147	16,040
Non-controlling interests	7	8
Total equity	16,154	16,048
Total equity and liabilities	28,226	27,089

Due to rounding, numbers may not add up precisely.

CONSOLIDATED STATEMENTS OF CASH FLOWS OF SAP GROUP

	For the six months ended June 30	
€ millions	2014	2013
Profit after tax	1,090	1,244
Adjustments to reconcile profit after taxes to net cash provided by operating activities:		
Depreciation and amortization	478	478
Income tax expense	332	340
Financial income, net	-9	37
Decrease/increase in sales and bad debt allowances on trade receivables	16	38
Other adjustments for non-cash items	52	44
Decrease/increase in trade and other receivables	297	470
Decrease/increase in other assets	-188	-129
Decrease/increase in trade payables, provisions, and other liabilities	-593	-945
Decrease/increase in deferred income	1,855	1,735
Cash outflows due to TomorrowNow and Versata litigation	0	-1
Interest paid	-73	-80
Interest received	27	33
Income taxes paid, net of refunds	-709	-782
Net cash flows from operating activities	2,575	2,482
Business combinations, net of cash and cash equivalents acquired	-729	-99
Purchase of intangible assets and property, plant, and equipment	-304	-265
Proceeds from sales of intangible assets or property, plant, and equipment	27	23
Purchase of equity or debt instruments of other entities	-713	-1,200
Proceeds from sales of equity or debt instruments of other entities	721	1,079
Net cash flows from investing activities	-998	-462
Dividends paid	-1,194	-1,013
Proceeds from reissuance of treasury shares	27	9
Proceeds from borrowings	500	0
Repayments of borrowings	-586	0
Net cash flows from financing activities	-1,253	-1,004
Effect of foreign exchange rates on cash and cash equivalents	51	-107
Net decrease/increase in cash and cash equivalents	375	909
Cash and cash equivalents at the beginning of the period	2,748	2,477
Cash and cash equivalents at the end of the period	3,123	3,386

Due to rounding, numbers may not add up precisely.

SUPPLEMENTARY FINANCIAL INFORMATION (UNAUDITED)

RECONCILIATION FROM NON-IFRS NUMBERS TO IFRS NUMBERS

The following tables present a reconciliation from our non-IFRS numbers (including our non-IFRS at constant currency numbers) to the respective most comparable IFRS numbers. Note: Our non-IFRS numbers are not prepared under a comprehensive set of accounting rules or principles.

€ millions, unless otherwise stated	For the three months ended June 30										
	2014					2013			Change in %		
	IFRS	Adj.*	Non-IFRS*	Currency Impact**	Non-IFRS Constant Currency**	IFRS	Adj.*	Non-IFRS*	IFRS	Non-IFRS*	Non-IFRS Constant Currency**
<i>Revenue Numbers</i>											
Cloud subscriptions and support	241	1	242	12	254	159	24	183	52	32	39
Software	957	0	957	29	987	982	0	982	-2	-2	1
Support	2,279	1	2,280	90	2,370	2,177	5	2,182	5	4	9
Software and support	3,237	1	3,238	119	3,357	3,159	5	3,164	2	2	6
Software and software-related service revenue	3,478	2	3,480	131	3,611	3,318	29	3,347	5	4	8
Professional services and other service revenue	673	0	673	26	699	744	0	744	-10	-10	-6
thereof cloud-related	54	0	54	2	56	39	0	39	39	39	44
Total revenue	4,151	2	4,153	157	4,310	4,062	29	4,091	2	2	5
Cloud subscriptions and support	241	1	242	12	254	159	24	183	52	32	39
Cloud-related professional services revenue	54	0	54	2	56	39	0	39	39	39	44
Cloud revenue	295	1	296	14	310	198	24	222	49	34	40
<i>Operating Expense Numbers</i>											
Cost of software and software-related services	-698	86	-612			-630	76	-554	11	10	
thereof cloud	-105	17	-87			-71	21	-50	47	75	
Cost of professional services and other services	-591	33	-559			-609	23	-586	-3	-5	
Total cost of revenue	-1,289	118	-1,171			-1,240	99	-1,140	4	3	
Gross profit	2,862	120	2,982			2,822	129	2,951	1	1	
Research and development	-566	35	-531			-567	17	-551	0	-3	
Sales and marketing	-1,049	43	-1,006			-1,059	44	-1,015	-1	-1	
General and administration	-218	12	-206			-232	24	-208	-6	-1	
Restructuring	-39	39	0			-17	17	0	>100	0	
TomorrowNow and Versata litigation	-289	289	0			33	-33	0	<-100	0	
Other operating income/expense, net	-3	0	-3			9	0	9	<-100	<-100	
Total operating expenses	-3,453	536	-2,917	-119	-3,036	-3,074	168	-2,905	12	0	5

For the three months ended June 30											
€ millions, unless otherwise stated	2014					2013			Change in %		
	IFRS	Adj.*	Non-IFRS*	Currency Impact**	Non-IFRS Constant Currency**	IFRS	Adj.*	Non-IFRS*	IFRS	Non-IFRS*	Non-IFRS Constant Currency**
<i>Profit Numbers</i>											
Operating profit	698	538	1,236	38	1,273	988	198	1,186	-29	4	7
Other non-operating income/expense, net	4	0	4			-2	0	-2	<-100	<-100	
Finance income	47	0	47			26	0	26	79	79	
Finance costs	-30	0	-30			-49	0	-49	-39	-39	
Financial income, net	17	0	17			-23	0	-23	<-100	<-100	
Profit before tax	719	538	1,257			963	198	1,161	-25	8	
Income tax TomorrowNow and Versata litigation	76	-76	0			-9	9	0	<-100	>100	
Other income tax expense	-239	-80	-319			-230	-81	-311	4	3	
Income tax expense	-163	-156	-319			-239	-72	-311	-32	3	
Profit after tax	556	382	938			724	125	850	-23	10	
Profit attributable to non-controlling interests	-1	0	-1			0	0	0	38	38	
Profit attributable to owners of parent	557	382	939			725	125	850	-23	10	
<i>Key Ratios</i>											
Operating margin (in %)	16.8		29.8		29.5	24.3		29.0	-7.5pp	0.8pp	0.6pp
Effective tax rate (in %)	22.6		25.4			24.8		26.8	-2.2pp	-1.4pp	
Earnings per share, basic (in €)	0.47		0.79			0.61		0.71	-23	10	

For the six months ended June 30											
€ millions, unless otherwise stated	2014					2013			Change in %		
	IFRS	Adj.*	Non-IFRS*	Currency Impact**	Non-IFRS Constant Currency**	IFRS	Adj.*	Non-IFRS*	IFRS	Non-IFRS*	Non-IFRS Constant Currency**
<i>Revenue Numbers</i>											
Cloud subscriptions and support	460	2	463	22	485	296	54	350	55	32	38
Software	1,581	0	1,581	67	1,647	1,638	0	1,638	-4	-4	1
Support	4,492	3	4,495	173	4,667	4,286	10	4,295	5	5	9
Software and support	6,072	3	6,075	239	6,315	5,924	10	5,934	3	2	6
Software and software-related service revenue	6,533	5	6,538	261	6,800	6,220	64	6,284	5	4	8
Professional services and other service revenue	1,316	0	1,316	56	1,372	1,443	0	1,443	-9	-9	-5
thereof cloud-related	98	0	98	4	102	82	0	82	19	19	24
Total revenue	7,849	5	7,854	318	8,172	7,663	64	7,727	2	2	6
Cloud subscriptions and support	460	2	463	22	485	296	54	350	55	32	38
Cloud-related professional services revenue	98	0	98	4	102	82	0	82	19	19	24
Cloud revenue	558	2	560	26	587	378	54	433	47	30	36
<i>Operating Expense Numbers</i>											
Cost of software and software-related services	-1,343	165	-1,178			-1,234	173	-1,060	9	11	
thereof cloud	-188	36	-152			-154	58	-96	22	58	
Cost of professional services and other services	-1,182	58	-1,124			-1,215	51	-1,164	-3	-3	
Total cost of revenue	-2,525	223	-2,302			-2,448	224	-2,224	3	4	
Gross profit	5,324	228	5,552			5,215	288	5,503	2	1	
Research and development	-1,116	58	-1,057			-1,124	38	-1,086	-1	-3	
Sales and marketing	-2,016	77	-1,939			-2,034	96	-1,939	-1	0	
General and administration	-423	27	-396			-429	33	-396	-1	0	
Restructuring	-54	54	0			-31	31	0	78	0	
TomorrowNow and Versata litigation	-290	290	0			32	-32	0	<-100	0	
Other operating income/expense, net	-4	0	-4			5	0	5	<-100	<-100	
Total operating expenses	-6,428	729	-5,699	-237	-5,936	-6,029	390	-5,639	7	1	5

€ millions, unless otherwise stated	For the six months ended June 30										
	2014					2013			Change in %		
	IFRS	Adj.*	Non-IFRS*	Currency Impact**	Non-IFRS Constant Currency**	IFRS	Adj.*	Non-IFRS*	IFRS	Non-IFRS*	Non-IFRS Constant Currency**
<i>Profit Numbers</i>											
Operating profit	1,421	735	2,155	81	2,236	1,634	454	2,088	-13	3	7
Other non-operating income/expense, net	-7	0	-7			-13	0	-13	-48	-48	
Finance income	69	0	69			56	0	56	24	24	
Finance costs	-61	0	-61			-93	0	-93	-35	-35	
Financial income, net	9	0	9			-37	0	-37	<-100	<-100	
Profit before tax	1,423	735	2,157			1,584	454	2,038	-10	6	
Income tax TomorrowNow and Versata litigation	77	-77	0			-9	9	0	<-100	>100	
Other income tax expense	-409	-144	-553			-331	-168	-499	23	11	
Income tax expense	-332	-221	-553			-340	-159	-499	-2	11	
Profit after tax	1,090	514	1,604			1,244	295	1,539	-12	4	
Profit attributable to non-controlling interests	-1	0	-1			0	0	0	>100	>100	
Profit attributable to owners of parent	1,091	514	1,605			1,245	295	1,540	-12	4	
<i>Key Ratios</i>											
Operating margin (in %)	18.1		27.4		27.4	21.3		27.0	-3.2pp	0.4pp	0.3pp
Effective tax rate (in %)	23.4		25.6			21.5		24.5	1.9pp	1.2pp	
Earnings per share, basic (in €)	0.91		1.34			1.04		1.29	-12	4	

* Adjustments in the revenue line items are for support revenue, cloud subscriptions and support revenue, and other similarly recurring revenues that entities acquired by SAP would have recognized had they 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 expenses, discontinued activities, and the Versata litigation.

** Constant currency revenue and operating income 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.

For a more detailed description of these adjustments and their limitations as well as our constant currency figures, see our Web site www.sap.com/corporate-en/investors/newsandreports/reporting-framework.epx under "Non-IFRS Measures and Estimates".

Due to rounding, numbers may not add up precisely.

CALCULATED CLOUD BILLINGS

The following table presents the calculated cloud billings metric which we define as the total of a period's cloud subscription and support revenue and of the respective period's change in the deferred cloud subscription and support revenue balance. The table also reconciles the non-IFRS calculated cloud billings metric (including our non-IFRS at constant currency metric) to the respective IFRS based calculated cloud billings metric.

€ millions, unless otherwise stated	For the three months ended June 30									
	2014					2013				
	IFRS	Adj.*	Non-IFRS*	Currency Impact**	Non-IFRS Constant Currency**	IFRS	Adj.*	Non-IFRS*	Currency Impact**	Non-IFRS Constant Currency**
Cloud subscriptions and support	241	1	242	12	254	159	24	183	0	183
Closing balance deferred cloud subscriptions and support	445	3	448	30	478	354	7	361	9	370
Opening balance deferred cloud subscriptions and support	451	3	454	37	491	344	33	377	0	377
Change in deferred cloud subscriptions and support	-6	0	-6	-7	-13	10	-26	-16	9	-7
Calculated cloud billings	235	1	236	5	241	169	-2	167	9	176
Year-over-year changes (2014 vs. 2013, in %)	39%		41%		37%					

* Adjustments in the revenue and deferred revenue line items are for cloud subscriptions and support revenue, and other similarly recurring revenues that entities acquired by SAP would have recognized had they remained stand-alone entities but that SAP is not permitted to recognize as revenue under IFRS as a result of business combination accounting rules.

** Constant currency revenue figures are calculated by translating revenue of the current period using the average exchange rates from the previous year's respective period instead of the current period. Constant currency deferred revenue balances are calculated by translating the current period's opening and closing deferred revenue balances as well as the comparative period's closing deferred revenue balance using the opening exchange rates of the comparative period.

For a more detailed description of these adjustments and their limitations as well as our constant currency figures, see our Web site www.sap.com/corporate-en/investors/newsandreports/reporting-framework.epx under "Non-IFRS Measures and Estimates".

Due to rounding, numbers may not add up precisely.

EXPLANATION OF NON-IFRS ADJUSTMENTS

€ millions, unless otherwise stated	4/1 –6/30/ 2014	1/1 –6/30/ 2014	4/1 –6/30/ 2013	1/1 –6/30/ 2013
Software and software-related service revenue (IFRS)	3,478	6,533	3,318	6,220
Adjustment for deferred revenue write-down	2	5	29	64
Software and software-related service revenue (Non-IFRS)	3,480	6,538	3,347	6,284
Operating profit (IFRS)	698	1,421	988	1,634
Revenue Adjustments (per above)	2	5	29	64
Adjustment for discontinued activities	0	1	0	0
Adjustment for Versata litigation	289	289	-33	-32
Adjustment for acquisition-related charges	131	261	145	283
Adjustment for stock-based compensation expenses	76	124	39	109
Adjustment for restructuring	39	54	17	31
Operating expense adjustments	536	729	168	390
Operating profit adjustments	538	735	198	454
Operating profit (Non-IFRS)	1,236	2,155	1,186	2,088
Profit after tax (IFRS)	556	1,090	724	1,244
Revenue adjustments (per above)	2	5	29	64
Operating profit expense adjustments (per above)	536	729	168	390
Adjustments pre-tax	538	735	198	454
Taxes on adjustments	-156	-221	-72	-159
Profit after tax (Non-IFRS)	938	1,604	850	1,539

Due to rounding, numbers may not add up precisely.

REVENUE BY REGION

The following tables present our IFRS and non-IFRS revenue by region based on customer location. The tables also present a reconciliation from our non-IFRS revenue (including our non-IFRS revenue at constant currency) to the respective most comparable IFRS revenue.

Note: Our non-IFRS revenues are not prepared under a comprehensive set of accounting rules or principles.

€ millions	For the three months ended June 30										
	2014					2013			Change in %		
	IFRS	Adj.*	Non-IFRS*	Currency Impact**	Non-IFRS Constant Currency**	IFRS	Adj.*	Non-IFRS*	IFRS	Non-IFRS*	Non-IFRS Constant Currency**
<i>Cloud subscriptions and support revenue by region</i>											
EMEA	60	0	60	2	61	41	0	41	47	47	51
Americas	160	1	162	9	170	103	24	127	55	27	34
APJ	21	0	21	1	22	15	0	15	38	38	48
Cloud subscriptions and support revenue	241	1	242	12	254	159	24	183	52	32	39
<i>Software and software-related service revenue by region</i>											
EMEA	1,632	1	1,633	17	1,650	1,528	0	1,528	7	7	8
Americas	1,290	2	1,292	77	1,369	1,263	29	1,292	2	0	6
APJ	555	0	555	37	592	527	0	527	5	5	12
Software and software-related service revenue	3,478	2	3,480	131	3,611	3,318	29	3,347	5	4	8
<i>Total revenue by region</i>											
Germany	597	0	597	0	598	593	0	593	1	1	1
Rest of EMEA	1,369	1	1,370	21	1,391	1,277	0	1,277	7	7	9
Total EMEA	1,967	1	1,967	21	1,989	1,869	0	1,869	5	5	6
United States	1,162	2	1,163	54	1,217	1,138	29	1,167	2	0	4
Rest of Americas	384	0	384	40	424	431	0	431	-11	-11	-2
Total Americas	1,546	2	1,547	94	1,641	1,569	29	1,599	-2	-3	3
Japan	134	0	134	11	146	147	0	147	-8	-8	-1
Rest of APJ	504	0	504	31	535	477	0	477	6	6	12
Total APJ	638	0	638	42	681	623	0	623	2	2	9
Total revenue	4,151	2	4,153	157	4,310	4,062	29	4,091	2	2	5

For the six months ended June 30											
€ millions	2014					2013			Change in %		
	IFRS	Adj.*	Non-IFRS*	Currency Impact**	Non-IFRS Constant Currency**	IFRS	Adj.*	Non-IFRS*	IFRS	Non-IFRS*	Non-IFRS Constant Currency**
<i>Cloud subscriptions and support revenue by region</i>											
EMEA	114	0	114	3	117	81	0	81	41	41	45
Americas	307	2	309	16	325	186	54	241	65	29	35
APJ	40	0	40	3	42	29	0	29	36	36	46
Cloud subscriptions and support revenue	460	2	463	22	485	296	54	350	55	32	38
<i>Software and software-related service revenue by region</i>											
EMEA	3,071	2	3,072	41	3,113	2,878	0	2,878	7	7	8
Americas	2,471	3	2,474	140	2,614	2,355	64	2,419	5	2	8
APJ	992	0	992	81	1,073	987	0	987	1	1	9
Software and software-related service revenue	6,533	5	6,538	261	6,800	6,220	64	6,284	5	4	8
<i>Total revenue by region</i>											
Germany	1,132	0	1,132	1	1,133	1,121	0	1,121	1	1	1
Rest of EMEA	2,602	1	2,604	51	2,655	2,427	0	2,427	7	7	9
Total EMEA	3,734	2	3,736	51	3,787	3,547	0	3,547	5	5	7
United States	2,225	3	2,228	98	2,326	2,123	64	2,187	5	2	6
Rest of Americas	740	0	740	73	813	816	0	816	-9	-9	0
Total Americas	2,965	3	2,968	171	3,139	2,939	64	3,003	1	-1	5
Japan	264	0	264	30	294	299	0	299	-12	-12	-2
Rest of APJ	886	0	886	65	950	877	0	877	1	1	8
Total APJ	1,149	0	1,150	95	1,245	1,177	0	1,177	-2	-2	6
Total revenue	7,849	5	7,854	318	8,172	7,663	64	7,727	2	2	6

* Adjustments in the revenue line items are for support revenue, cloud subscriptions and support revenue, and other similarly recurring revenues that entities acquired by SAP would have recognized had they remained stand-alone entities but that SAP is not permitted to recognize as revenue under IFRS as a result of business combination accounting rules.

** Constant currency revenue figures are calculated by translating revenue 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.

For a more detailed description of these adjustments and their limitations as well as our constant currency figures, see our Web site www.sap.com/corporate-en/investors/newsandreports/reporting-framework.epx under "Non-IFRS Measures and Estimates".

Due to rounding, numbers may not add up precisely.