

*[Non-binding translation from German]*

**Amendment Agreement**

to the Control and Profit and Loss Transfer Agreement

dated August 10, 2006

between

**SAP AG**

Dietmar-Hopp-Allee 16  
69190 Walldorf, Germany

and

**SAP Zweite Beteiligungs- und Vermögensverwaltungs GmbH**

Dietmar-Hopp-Allee 16  
69190 Walldorf, Germany

## Recitals

SAP AG, with its registered office in Walldorf, and SAP Zweite Beteiligungs- und Vermögensverwaltungs GmbH, with its registered office in Walldorf (hereinafter also referred to as the "**Subsidiary**"), concluded a control and profit and loss transfer agreement on August 10, 2006, which is attached hereto as an annex (hereinafter also referred to as the "**Agreement**").

In light of the changes to the statutory requirements relating to profit and loss transfer agreements following the implementation of the German Act on the Revision and Simplification of Corporate Taxation and of the Tax Law on Travel Expenses (*Gesetz zur Änderung und Vereinfachung der Unternehmensbesteuerung und des steuerlichen Reisekostenrechts*) of February 20, 2013, the parties intend to amend the Agreement in line with the new requirements.

Now, therefore, the parties agree as follows:

### 1. Amendment to Clause 3 (1) sentence 1 of the Agreement

Clause 3 (1) sentence 1 of the Agreement is to be completely redrafted and now reads as follows:

**"As regards the assumption of any losses, the provisions contained in the latest version of Section 302 AktG shall apply."**

2. Clause 3 (1) sentence 2 of the Agreement remains unchanged.

### 3. Clause 3 (2) of the Agreement

Clause 3 (2) is deleted.

### 4. Validity of the remainder of the Agreement

The rest of the Agreement remains unchanged.

Walldorf, March 18, 2014

**SAP AG**

The Executive Board

Walldorf, March 18, 2014

**SAP Zweite Beteiligungs- und Vermögensverwaltungs GmbH**

The Managing Director

**Annex:** Control and profit and loss transfer agreement dated August 10, 2006