

[Non-binding translation from German]

## Control and Profit and Loss Transfer Agreement

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

And **SAP Zweite Beteiligungs- und Vermögensverwaltungs GmbH**  
Dietmar-Hopp-Allee 16  
69190 Walldorf  
Germany  
(hereinafter the „Subsidiary“)

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### § 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.
2. SAP AG 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 its entire profits to SAP AG during the term of this Agreement. In accordance with Section 301 AktG, the amount to be transferred, subject to the establishment and dissolution of reserves pursuant to para. 2 below, shall be 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. The obligation to transfer the profits shall be 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 of the German Commercial Code (*Handelsgesetzbuch*; "HGB").
2. The Subsidiary may allocate amounts from the annual net profits to the revenue reserves pursuant to Section 272 (3) HGB only to the extent this is permissible under applicable commercial law and justified in economic terms on the basis of a 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 be used to compensate any annual net loss or be transferred as profits. Any other reserves and any profit carried forward from the period prior to the date of this Agreement may neither be transferred as profits nor used to compensate any annual net loss.

**§ 3**  
**Assumption of Loss**

1. SAP AG shall be obligated to compensate, in accordance with Section 302 (1) AktG, 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 according to Clause 2 para. 2 sentence 2 from the other revenue reserves pursuant to Section 272 (3) HGB which were allocated to such reserves during the term of this Agreement. Clause 2 para. 1 sentence 3 shall apply *mutatis mutandis* to the due date of the obligation concerning the assumption of loss and the interest payable thereon.
2. In all other respects, Section 302 AktG, as amended, shall apply *mutatis mutandis*.

**§ 4**  
**Effectiveness and Term**

1. The conclusion of this Agreement is conditional upon the approval of the general meeting of shareholders (*Hauptversammlung*) of SAP AG and the shareholders' meeting (*Gesellschafterversammlung*) of the Subsidiary. The Agreement shall become effective upon registration in the commercial register of the Subsidiary.
2. The Agreement is concluded for the 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 during 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. The Agreement shall be automatically renewed for an additional period of one year, unless terminated in writing by either party upon three months' notice with effect as of the end of the calendar year.
3. In the event that a fiscal year of the Subsidiary during the term of this Agreement comprises less than twelve calendar months or that the first year of the validity of this Agreement is not recognized by the tax authorities for a fiscal unity for corporation tax purposes (*körperschaftsteuerliche Organschaft*), 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).
4. 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**

Should any provision of this Agreement be or become invalid, this shall not affect the validity of the remaining provisions. The invalid provision shall be replaced by a valid provision that corresponds to the economic intent of the Agreement.

Walldorf, August 10, 2006

**SAP AG**

The Executive Board

**SAP Zweite Beteiligungs- und Vermögensverwaltungs GmbH**

The Managing Director