

Combined Non-Financial Report Pursuant to German Commercial Code, Sections 289b and 315b

Non-Financial Disclosures Integrated in Combined Management Report

Sections 289b and 315b of the German Commercial Code require us to prepare, for both, SAP SE and SAP Group, a non-financial statement within the management report or a non-financial report outside of the management report in which we report on social, environmental, and other non-financial matters. The required disclosures can but do not need to be a separate section in our management report. Instead, the information required can also be provided, in an integrated manner, in the different sections of the management report.

Since 2012, SAP has prepared an integrated report annually. Our integrated report contains a comprehensive presentation of SAP's financial, social, and environmental performance. Our combined management report for SAP Group and SAP SE is an essential part of the integrated report. All non-financial information stipulated in the German Commercial Code, sections 315c and 289c that is relevant to understand SAP's development, performance of the business, and the position of the Group and SAP SE is included in our combined management report.

At SAP, we strive to promote sustainability in everything we do. We believe that it is not enough to simply have a sustainability strategy but that, instead, our overall corporate

strategy itself must be sustainable. Only by achieving this can we fulfill our vision to help the world run better and improve people's lives. To address this, sustainability is a core component of our business model. We innovate software and technology solutions that empower our customers to become digital businesses and create a better and more sustainable economy, environment, and society. Based on a materiality analysis we perform using internal and external input, we determine which non-financial information is material and has to be disclosed in our combined management report. For instance, in the area of human rights, we focus on privacy rights and data protection.

Reporting Framework

The social and environmental data and information included in the SAP Integrated Report, and in the management report as part thereof, has been prepared in accordance with the Global Reporting Initiative (GRI) Standards. For more information, please see the [About This Integrated Report section](#) in our integrated report.

Independent Audit and Assurance

Our auditor, KPMG AG Wirtschaftsprüfungsgesellschaft, has audited our Consolidated Financial Statements and our Combined Management Report including all non-financial information therein. For the convenience of the reader, this information is referenced below.

Locating Non-Financial Disclosures in SAP’s Combined Management Report 2017

Our business model is described in the *Strategy and Business Model* section of our combined management report. The individual non-financial aspects to be covered by the non-financial report are addressed in the following sections of our combined management report:

	Employee Matters	Social Matters	Environmental Matters	Respect for Human Rights	Anti-Corruption and Bribery Matters
Policies, Due-Diligence	<i>Employees and Social Investments; Expected Developments and Opportunities</i>	<i>Employees and Social Investments; Strategy and Business Model; Business Conduct</i>	<i>Energy and Emissions</i>	<i>Security, Privacy, and Data Protection</i>	<i>Business Conduct</i>
Principal Risks (including risks related to business relationships if applicable)	<i>Risk Management and Risks</i>	<i>Risk Management and Risks; Security, Privacy, and Data Protection</i>	<i>Risk Management and Risks</i>	<i>Security, Privacy, and Data Protection</i>	<i>Business Conduct; Risk Management and Risks</i>
Non-Financial Key Performance Indicators	<i>Employees and Social Investments; Strategy and Business Model; Expected Developments and Opportunities</i>	<i>Employees and Social Investments</i>	<i>Energy and Emissions</i>	<i>Security, Privacy, and Data Protection</i>	<i>Business Conduct</i>