

# 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 annual integrated reports. 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. We determine which non-

financial information is material and has to be disclosed in our combined management report based on a materiality analysis we perform using internal and external input. 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 (KPMG), audited SAP's combined group management report. Additionally, KPMG performed an independent assurance engagement on selected qualitative and quantitative sustainability disclosures. Therefore, all information included in SAP's combined group management report is assured, however, on different levels (reasonable or limited).

## Locating Non-Financial Disclosures in SAP's Combined Management Report 2019

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	<a href="#">Employees and Social Investments; Expected Developments and Opportunities</a>	<a href="#">Employees and Social Investments</a>	<a href="#">Energy and Emissions</a>	<a href="#">Security, Data Protection, and Privacy</a>	<a href="#">Business Conduct</a>
Principal Risks (including risks related to business relationships if applicable)	<a href="#">Risk Management and Risks</a>	<a href="#">Risk Management and Risks</a>	<a href="#">Risk Management and Risks</a>	<a href="#">Risk Management and Risks</a>	<a href="#">Business Conduct; Risk Management and Risks</a>
Non-Financial Key Performance Indicators (if relevant for the Company's business activities)	<a href="#">Employees and Social Investments; Strategy and Business Model; Expected Developments and Opportunities</a>	<a href="#">Employees and Social Investments</a>	<a href="#">Energy and Emissions</a>		<a href="#">Business Conduct</a>