

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.

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

All information included in SAP's combined group management report is assured by our auditor, KPMG AG Wirtschaftsprüfungsgesellschaft (KPMG), however, on different levels (reasonable or limited).

Locating Non-Financial Disclosures in SAP's Combined Management Report 2020

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 if material:

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