

Subsidiaries, Joint Ventures, and Associated Companies

SAP AG and the Group | as of 12/31/1998, figures in DM (000), except for % and employee information

Name and location of company	Ownership %	Sales revenue in 1998 ¹⁾	Net income/(loss) for 1998 ¹⁾	Equity as of 12/31/98 ¹⁾	Number of employees as of 12/31/98 ²⁾
I. Affiliated companies					
Germany					
SAP Retail Solutions GmbH & Co., St. Ingbert ⁵⁾	100	101,007	16,853	37,198	491
SRS Software- und Systemhaus Dresden GmbH, Dresden	50	88,532	7,718	14,816	382
SAP Systems Integration GmbH, Alsbach-Hähnlein	60	58,223	5,654	32,965	214
SAP Labs GmbH Mannheim, Mannheim ⁴⁾	80,2	52,162	2,151	2,455	226
Steeb Anwendungssysteme GmbH, Abstatt	100	45,824	3,732	9,498	125
AsseT GmbH Assessment & Training Technologies, Immenstaad	75	4,451	728	1,897	16
SAP Retail Solutions Beteiligungsgesellschaft mbH, Walldorf	100	0	-2	48	0
DACOS Software Holding GmbH, St. Ingbert	100	0	-3,505	10,324	0
Rest of Europe, Middle East and Africa					
SAP (UK) Limited, Feltham/United Kingdom	100	438,418	17,075	134,966	500
SAP FRANCE SYSTEMES APPLICATIONS ET					
PROGICIELS S.A., Paris/France	100	277,029	14,432	72,248	415
SAP (Schweiz) AG Systeme, Anwendungen und Produkte					
der Datenverarbeitung, Biel/Switzerland	100	238,502	48,052	220,768	252
SAP Svenska Aktiebolag, Stockholm/Sweden	100	169,321	39,521	66,148	231
SAP Nederland B.V., 's Hertogenbosch/The Netherlands	100	163,768	26,109	60,062	269
S.A.P. Italia Sistemi Applicazioni					
Prodotti in Data Processing S.p.A., Milan/Italy	100	154,282	22,192	43,337	177
SAP ESPANA Y PORTUGAL SISTEMAS APLICACIONES					
Y PRODUCTOS EN LA INFORMÁTICA, S.A., Madrid/Spain	100	151,538	17,080	39,892	195
SAP Danmark A/S, Brøndby/Denmark	100	129,074	11,477	49,302	241
SAP Österreich, Systeme, Anwendungen und Produkte					
in der Datenverarbeitung Gesellschaft m.b.H., Vienna/Austria	100	119,404	17,361	53,174	178
NV SAP BELGIUM SA, Brussels/Belgium	100	105,834	15,107	38,206	143
SYSTEMS APPLICATIONS PRODUCTS (SOUTHERN AFRICA)					
(PTY) LTD, Woodmead/South Africa	100	91,780	9,358	19,950	210
SAP CR, spol. s.r.o., Prague/Czech Republic	100	46,617	2,163	18,574	124
SAP Polska Sp. z o.o., Warsaw/Poland	100	34,912	3,311	9,460	83
SAP Hungary Rendszerek, Alkalmazások és Termékek az					
Adatfeldolgozásban Informatikai Kft., Budapest/Hungary	100	22,140	6,076	7,989	47
SAP Consult C.I.S., Moscow/Russia	100	11,953	455	1,090	86
SAP Slovensko s.r.o., Bratislava/Slovakia ⁴⁾	100	11,139	27	1,812	38
SAP Retail Solutions Nederland B.V., 's Hertogenbosch/The Netherlands ⁵⁾	100	6,272	170	393	0
SAP Service and Support Centre (Ireland) Limited, Dublin/Ireland	100	6,012	1,410	3,502	45
OFEK-tech Software Industrie Ltd., Tel Aviv/Israel ³⁾	51	4,804	783	2,004	33
K & V Information Systems Ltd. I.L., Buckinghamshire/UK ^{3), 5)}	100	2,883	-686	296	0
SAP Labs France S.A., Paris/France ⁴⁾	100	164	-251	3,477	8
DACOS Software S.A., Vaumarcus (NE) /Switzerland ^{3), 5)}	52	0	-179	435	1
SAP Ireland Ltd., Dublin/Ireland	100	0	4,020	70,012	6

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AMERICAS					
SAP America, Inc., Newtown Square/USA	100	3,074,045	302,607	947,878	3,823
SAP Canada Inc., North York/Canada	100	280,468	5,153	48,180	571
SAP BRASIL COMÉRCIO E REPRESENTACOES LTDA.,					
Sao Paulo/Brazil	100	271,793	25,768	41,697	405
SAP Labs, Inc., Palo Alto/U.S.A. ⁵⁾	100	154,034	4,060	13,930	433
SAP MEXICO S.A. DE C.V., Mexico City/Mexico	100	127,948	26,453	34,917	222
SAP Public Sector and Education, Inc., Washington DC/U.S.A. ⁵⁾	100	126,649	-6,463	-6,222	172
SAP Andina y del Caribe C.A., Caracas/Venezuela	100	96,100	11,920	14,453	160
SAP ARGENTINA S.A., Buenos Aires/Argentina	100	91,655	16,013	31,115	163
SAP International, Inc., Miami/U.S.A. ⁵⁾	100	11,061	-1,940	-1,411	35
SAP Investment Inc., Wilmington, Delaware/U.S.A. ^{4), 5)}	100	0	23	83,673	0
ASIA-PACIFIC					
SAP AUSTRALIA PTY LTD, Sydney/Australia	100	293,782	16,899	52,296	344
SAP Japan Co., Ltd., Tokyo/Japan	100	175,954	-103,898	-1,521	921
SAP Asia Pte. Ltd., Singapore	100	90,305	-1,537	10,185	269
SAP India Systems, Applications and Products in Data Processing					
Private Limited, Bangalore/India ⁵⁾	100	63,208	9,581	13,309	116
SAP (Malaysia) Sdn. Bhd., Kuala Lumpur/Malaysia	100	33,070	2,035	7,814	74
SAP Taiwan Co. Ltd., Taipei/Taiwan	100	32,120	6,679	11,499	73
SAP New Zealand Limited, Auckland/New Zealand	100	31,974	4,843	11,792	41
SAP Korea Limited, Seoul/Korea	100	31,634	4,973	18,316	100
SAP (Beijing) Software System Co., Ltd., Beijing/China	100	22,895	-405	5,042	160
SAP HONG KONG CO. LIMITED, Taikoo Shing/Hong Kong	100	20,574	3,753	9,007	41
SAP SYSTEMS, APPLICATIONS AND PRODUCTS					
IN DATA PROCESSING (THAILAND) LTD., Bangkok/Thailand	100	12,802	2,603	7,059	50
SAP Philippines, Inc., Makati City/Philippines	100	9,902	582	2,228	42
SAP Labs India Pvt. Ltd. Bangalore/India ⁴⁾	100	2,379	257	1,866	120
PT SAP Asia, Jakarta/Indonesia	100	1,577	-1,703	-1,071	13
SAP India (Holding) Pte. Ltd., Singapore	100	0	-8	712	0
II. ASSOCIATED COMPANIES					
IDS Prof. Scheer Gesellschaft für integrierte					
Datenverarbeitungssysteme mbH, Saarbrücken/Germany	25,2	101,420	6,519	62,871	575
SAP Solutions GmbH, Freiberg/Germany	40	60,441	10,390	13,521	217
Schmidt, Vogel und Partner Consult, Gesellschaft für					
Organisation und Managementberatung mbH, Bielefeld/Germany	25,2	50,300	858	3,827	241
Pandesic LLC, Santa Clara, California/U.S.A. ⁴⁾	50	620	-72,056	2,447	143

¹⁾ These figures do not include eliminations resulting from consolidation and therefore do not reflect the contribution of these companies included in the consolidated financial statements.

²⁾ As of December 31, 1998, including managing directors

³⁾ Not consolidated according to Article 296 (2) of the German Commercial Code

⁴⁾ Consolidated for the first time in 1998

⁵⁾ Represents a wholly owned entity of a subsidiary