

CORPORATE CITIZENSHIP GUIDELINES SAP AG



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1. Our Mission

SAP is the world's leading provider of business software solutions. As such, SAP played a role in shaping the business world and the way it operates today. Our solutions support the transparency and governance that companies need by freeing senior management to focus on their customers, innovate, execute efficiently, and drive economic growth.

As a global information technology leader, SAP recognizes and embraces its responsibility to contribute actively to society. We believe the private sector plays a vital role in creating a level playing field, one that builds an environment that embraces education, technology, and innovation. We also believe that societies flourish where economies are strong and every person has a fair chance of active participation. By enabling individuals to develop their own skills, creativity, and solutions, they will be better equipped to help themselves and take an active rewarding role in their communities.

Corporate citizenship at SAP does not take place in a vacuum. We cooperate with other corporations, social agencies and institutions, non-governmental organizations (NGOs), and the public sector. We believe that by learning together, creating together, and working together, we can build a better platform for society's development together.



2. Our Focus

SAP attracts considerable public interest on both a global and national scale. The strategy, mission, and values of SAP apply to our corporate citizenship program, regardless of location. We also respect local values and customs, and seek to actively contribute to the development of communities in which we work and live. While we would like to support all worthy causes, we simply cannot do so in practice. Thus, we focus our efforts in the areas of education and governance.

2.1 Education

SAP recognizes the value of education as a key driving force for innovation and revitalization of communities and economies. Access to education builds intellectual capital and is vital in creating flourishing economies. SAP believes it is critical that people have the opportunity to reach their full potential and create their own future. Our own history is proof of what can happen with one idea and the power of an entrepreneurial spirit.

A global company, SAP needs both an educated workforce and stable open economies. These factors make education one of the cornerstones of our engagement with society. SAP is dedicated to educating today's students so they can play an active role in tomorrow's economies. We do this primarily through the University Alliance program on a global level and through national and local education programs where we live and work.

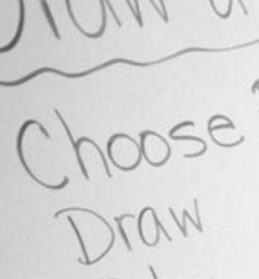


SAP also seeks to recognize and cultivate the innovative spirit of children through its participation in and support of the FIRST LEGO League competition. FIRST LEGO League provides an opportunity for employees worldwide to engage with their communities as team leaders and mentors to help children recognize their own creativity while building team-working skills.

2.2 Governance

SAP believes in integrity and transparency, which are reflected in our products and in the way we conduct business. Internationally, we have built a reputation for our open financial reporting and business practices, and have created our own Code of Business Conduct. Our solutions intrinsically improve governance because they improve transparency.

Governance and transparency also help fight corruption, which obstructs the development of healthy and stable economies. But corruption does not stop at geographical borders. It increases costs, stunts development, and as a result, affects everyone. By harnessing our expertise as a company, through our product offerings, and by our education programs, we believe we can significantly contribute to the global fight against corruption in alliance with other partners.



3. Our Work

SAP sets the global guidelines for corporate citizenship activities, directs the University Alliance program, works with international organizations like the UN, manages the FIRST LEGO League activity, and oversees national programs and the reporting process. At the national level, SAP companies are empowered to determine how to apply their local budgets within the framework of the guidelines. This aspect also reflects the principle that good corporate citizenship takes into account local needs and circumstances.

As a company, our corporate citizenship engagements are based on setting clear targets, milestone reviews and quantifiable results. Inherent in this approach is that all corporate citizenship activities must be conducted transparently and neutrally. They must comply with our own Code of Business Conduct as well as with the laws and ethical standards of the country in question. Discrimination in sponsorships and donations is not tolerated.

Priority is given to sustainable initiatives where success is measurable on a regular basis over event-driven, one-time activities.

In addition, long-term commitments without any contractual provisions for termination or revisions at short notice and without possibilities of regular assessment are not permitted.



4. Our Goals

4.1 Communities

Supporting local, national, and international programs for education, innovation, and governance programs is a key function of corporate citizenship funding. The overall aim is to be a responsible, good corporate citizen that makes positive contributions to the development of the community. However, the concrete measures used to achieve this aim depend primarily on the regional circumstances and are therefore decided on a decentralized basis.

4.2 Employees

Corporate citizenship activities are meant to improve the communities where we live and work. All of our corporate citizenship efforts should be a source of pride for our employees and provide opportunities for individual involvement.

4.3 Customers and Partners

As a result of our education program, particularly at the university level, SAP makes customers aware of students who have graduated as part of the University Alliance program. The intention is to help our customers find potential employees who already have the training and skill sets required to make a positive contribution to their employers.



5. Our Resources

5.1 Sponsoring

SAP sponsors activities on a global level in the areas of education, innovation, and governance. Funds used for sponsoring are part of the overall business operations of the company and are therefore considered line items in our corporate budget. National sponsoring activities are conducted locally or regionally in the same manner. Regardless, SAP only sponsors activities covered by these guidelines.

5.2 Donations

In some cases, donations (one-time payments) are made to charitable organizations and may therefore be deductible for tax purposes depending on local tax regulations. However, donations are not made quid pro quo. Donations should adhere to the following principles:

- Objectives of the supported organizations and institutions are in line with the overall strategy and ethical principles of SAP, its businesses, or locations
- External events (such as natural disasters) happen that make a donation reasonable
- Organization or event is well respected or has a good reputation among the public or relevant stakeholders



The following rules must be strictly adhered to:

- All legal requirements have been observed for the country or region where (a) the donation comes from and (b) the donation will be given
- Donations may be audited
- SAP only makes such donations if they are lawful and commonly accepted in the country in question

All decision-making processes that lead to donations must be transparent and rational.



6. Our Regional Involvement as SAP Headquarters

As one of the major employers in the Rhein-Neckar region, SAP plays an important role in the communities located in this area of Germany.

Sponsoring activities by SAP for this region maintain the same focus and goals of all our activities; they are as follows:

- Based on our corporate citizenship guidelines
- Demonstrate an innovative approach towards education in different areas of community life
- Provide educational possibilities for young children and adults
- Engage with different stakeholders in the community
- Operated by partners that can run and monitor the projects

The sponsoring program in the region will consist of two selections per year, with the application process held via the Internet.

In addition to the regional sponsoring program, SAP will cooperate with the Zukunftsinitiative Metropolregion Rhein-Neckar, a future-focused initiative for the Rhein-Neckar region. Working together, SAP will annually cooperate in one or two major educational initiatives in the region.



7. Our Roles and Responsibilities

While our corporate citizenship guidelines are embraced by the company and its employees, specific roles and responsibilities have been assigned:

7.1 Corporate Citizenship Department

The Corporate Citizenship department is part of SAP Global Communications. The department is responsible for integrating guidelines into SAP's overall business strategy and will develop and implement corporate citizenship guidelines on a global level. The department is also responsible for communicating the guidelines internally. It is also responsible for collecting all data and reporting on the results of the activities inside and outside SAP.

7.2 Subsidiaries

SAP's subsidiaries are responsible for developing and implementing a corporate citizenship program in accordance with the established corporate focus areas supporting education and governance.

8. Measurement

The corporate citizenship guidelines and projects will be measured on an ongoing basis. We will annually review compliance against a concrete set of measurements. The review team consists of the head of the Corporate Citizenship department, representatives of global partners, as well as two regional representatives. We will annually report on our activities.



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