SAP Delivers New XBRL Publishing Software to Enable Easier Communication of Financial and Business Data

New SAP® BusinessObjects[™] XBRL Publishing Application by UBmatrix Helps Customers Comply With Global Regulatory Requirements

PALO ALTO, Calif. and WALLDORF, Germany - February 18, 2009 - SAP AG (NYSE: SAP) today announced the availability of <u>SAP® BusinessObjectsTM XBRL Publishing application by</u> <u>UBmatrix</u>, a new eXtensible Business Reporting Language (XBRL) application that enables customers to communicate financial and business information, which is required globally by authorities like the Securities and Exchange Commission (<u>SEC</u>) in the U.S. and <u>HM Revenue & Customs</u> in the U.K. SAP BusinessObjects XBRL Publishing promotes fast and flexible compliance reporting and enables customers to leverage their existing SAP investments, including those in <u>SAP® BusinessObjectsTM Planning and Consolidation</u> application, <u>SAP®</u> <u>BusinessObjectsTM Financial Consolidation</u> application and <u>SAP® Business Suite</u> software. The new application is the first in a series of co-innovations featuring embedded UBmatrix technology in SAP BusinessObjects applications, the result of a new partnership between the two companies.

Helping Companies Comply With New Regulations

In December 2008 the SEC ruled that by 2011 it will require all publicly traded companies and mutual funds operating in the U.S. to file their financial reports using XBRL-an extensible markup language (XML)-based standard for the electronic communication of financial and business data-to make information in SEC filings easier to search, compare and analyze. The top 500 publicly traded companies will have to comply with SEC's rule from June 2009. SAP BusinessObjects XBRL Publishing creates XBRL from financial and business data. Like barcoding, XBRL assigns electronic tags to individual items of data, which are then read and understood by financial and business applications, as well as electronic-filing systems from authorities like the SEC.

With SAP BusinessObjects XBRL Publishing, users are free from the burdens of dealing with complex XBRL syntax. Instead, the application allows users to automatically tag and easily transform this data into "XBRL instance documents" in a drag-and-drop environment. These "XBRL instance documents" are collections of code on which all reports of financial and business information are based, and are electronically filed with regulatory agencies that interpret the information.

SAP BusinessObjects XBRL Publishing is flexible, allowing users to easily extend standard taxonomies (an agreed-upon dictionary used by XBRL to define data tags in business reports) to help differentiate themselves from competitors by providing extra information to investors. Also, integration with Microsoft Office enables business users to incorporate supplemental information

from Microsoft Word documents, like the notes and disclosures to the financial statements which are required by the SEC.

"Companies across the globe are preparing for the adoption of XBRL now," said Mark Bolgiano, president and CEO, XBRL US, Inc. and member of the XBRL International Board of Directors. "XBRL is becoming a reporting requirement for organizations around the world, including the Securities and Exchange Commission in the United States, securities regulators in China and Japan, numerous banking regulators in Europe and government agencies in Australia, the Netherlands and the U.K. With this fundamental change on the horizon, companies that haven't already started their preparations should begin investigating software tools that support the XBRL standard."

Improvements to Financial Reporting and Transparency

In a research report entitled "XBRL Mandate on Financial Reporting Will Improve Transparency,"1 Gartner Inc. found that, "To maximize the business value they receive...firms must embed XBRL into their corporate performance management (CPM) and analytic systems. The use of XBRL for other performance reporting, performance data collection and analytics and the development of additional XBRL taxonomies will have significant impact on data and information systems, including business intelligence and performance management platforms."

"In our current economy, the way companies are being run is under even more scrutiny, and increased transparency is becoming a mandate for CFOs," said Sanjay Poonen, senior vice president and general manager, Performance Optimization Applications, SAP BusinessObjects Division. "XBRL takes a first step by revolutionizing the way financial and business information is reported and disclosed. SAP BusinessObjects XBRL Publishing helps customers to complete accurate filings quickly, supporting their efforts to comply with these new regulations. SAP continues to lead the enterprise performance management market by delivering innovation that helps our customers stay one step ahead of the game as a best-run business."

For more information on XBRL, please visit: <u>www.sap.com/epm</u> and <u>www.xbrl.org</u>.

¹Gartner "XBRL Mandate on Financial Reporting Will Improve Transparency" by Michael Smith, French Caldwell, Mary Knox, Dec. 19, 2008.

About SAP

SAP is the world's leading provider of business software(*), offering applications and services that enable companies of all sizes and in more than 25 industries to become best-run businesses. With more than 82,000 customers in over 120 countries, the company is listed on several exchanges, including the Frankfurt stock exchange and NYSE, under the symbol "SAP."

The SAP® BusinessObjects[™] portfolio transforms the way the world works by connecting people, information and businesses. With open, heterogeneous solutions in the areas of business intelligence; information management; governance, risk and compliance; and enterprise performance management, the SAP BusinessObjects portfolio enables organizations to close the gap between business strategy and execution.

For more information, visit <u>www.sap.com</u>.

(*) SAP defines business software as comprising enterprise resource planning and related applications.

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