FILED
IN OPEN COURT
JAN 10 2024
CLERK, U.S. DISTRICT COURT
ALEXANDRIA, VIRGINIA

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA

Alexandria Division

UNITED STATES OF AMERICA	)	
	)	
v.	)	Case No. 1:23-CR-202
	)	
SAP SE	)	Hon. Rossie D. Alston, Jr.
	)	
Defendant	)	

DEFERRED PROSECUTION AGREEMENT

Defendant SAP SE (the "Company"), pursuant to authority granted by the Company's Board of Directors reflected in Attachment B, the United States Department of Justice, Criminal Division, Fraud Section (the "Fraud Section"), and the United States Attorney's Office for the Eastern District of Virginia (the "Office") (collectively, the "Fraud Section and the Office") enter into this deferred prosecution agreement (the "Agreement"). The terms and conditions of this Agreement are as follows:

Criminal Information and Acceptance of Responsibility

1. The Company acknowledges and agrees that the Fraud Section and the Office will file the attached two-count criminal Information in the United States District Court for the Eastern District of Virginia charging the Company with two counts of conspiracy to commit an offense against the United States, in violation of Title 18, United States Code, Section 371, that is, to violate the anti-bribery provisions of the Foreign Corrupt Practices Act of 1977 ("FCPA"), as amended, Title 15, United States Code, Sections 78dd-1 and 78m. In so doing, the Company: (a) knowingly waives any right it may have to indictment on these charges, as well as all rights to a speedy trial pursuant to the Sixth Amendment to the United States Constitution, Title 18, United

States Code, Section 3161, and Federal Rule of Criminal Procedure 48(b); (b) knowingly waives any objection with respect to venue to any charges by the United States arising out of the conduct described in the Statement of Facts attached hereto as Attachment A ("Statement of Facts") and consents to the filing of the Information, as provided under the terms of this Agreement, in the United States District Court for the Eastern District of Virginia; and (c) agrees that the charges in the Information and any charges arising from the conduct described in the Statement of Facts are not time-barred by the applicable statute of limitations on the date of the signing of this Agreement. The Fraud Section and the Office agree to defer prosecution of the Company pursuant to the terms and conditions described below.

2. The Company admits, accepts, and acknowledges that it is responsible under United States law for the acts of its officers, directors, employees, and agents as charged in the Information, and as set forth in the Statement of Facts, and that the allegations described in the Information and the facts described in the Statement of Facts are true and accurate. The Company agrees that, effective as of the date the Company signs this Agreement, in any prosecution that is deferred by this Agreement, it will not dispute the Statement of Facts set forth in this Agreement, and, in any such prosecution, the Statement of Facts shall be admissible as: (a) substantive evidence offered by the government in its case-in-chief and rebuttal case; (b) impeachment evidence offered by the government on cross-examination; and (c) evidence at any sentencing hearing or other hearing. In addition, in connection therewith, the Company agrees not to assert any claim under the United States Constitution, Rule 410 of the Federal Rules of Evidence, Rule 11(f) of the Federal Rules of Criminal Procedure, Section 1B1.1(a) of the United States Sentencing

Guidelines, or any other federal rule that the Statement of Facts should be suppressed or is otherwise inadmissible as evidence in any form.

Term of the Agreement

3. This Agreement is effective for a period beginning on the date on which the Information is filed and ending three years from that date (the "Term"). The Company agrees, however, that, in the event the Fraud Section and the Office determine, in their sole discretion, that the Company has knowingly violated any provision of this Agreement or has failed to completely perform or fulfill each of the Company's obligations under this Agreement, an extension or extensions of the Term may be imposed by the Fraud Section and the Office, in their sole discretion, for up to a total additional time period of one year, without prejudice to the Fraud Section's and the Office's right to proceed as provided in Paragraphs 18 to 22 below. Any extension of the Agreement extends all terms of this Agreement, including the terms of the reporting requirement in Attachment D, for an equivalent period. Conversely, in the event the Fraud Section and the Office find, in their sole discretion, that there exists a change in circumstances sufficient to eliminate the need for the reporting requirement in Attachment D, and that the other provisions of this Agreement have been satisfied, the Agreement may be terminated early.

Relevant Considerations

4. The Fraud Section and the Office enter into this Agreement based on the individual facts and circumstances presented by this case and the Company, including:

a. the nature and seriousness of the offense conduct, as described in the Statement of Facts, including multi-year schemes to pay bribes benefitting South African and

Indonesian officials in order to obtain and retain contracts, and associated falsification of the Company's books and records regarding payments to third-party intermediaries in South Africa, all of which resulted in profits of approximately $103,396,765 to the Company;

b. the Company did not receive voluntary disclosure credit pursuant to the Criminal Division's Corporate Enforcement and Voluntary Self-Disclosure Policy, or pursuant to U.S. Sentencing Guidelines ("U.S.S.G." or "Sentencing Guidelines") § 8C2.5(g)(1), because it did not voluntarily and timely disclose to the Fraud Section and the Office the conduct described in the Statement of Facts;

c. the Company received credit for its cooperation with the Fraud Section and the Office's investigation pursuant to U.S.S.G. § 8C2.5(g)(2) because it cooperated with their investigation and demonstrated recognition and affirmative acceptance of responsibility for its criminal conduct; the Company also received credit for its substantial cooperation and timely remediation pursuant to the Criminal Division's Corporate Enforcement and Voluntary Self-Disclosure Policy. The Company's cooperation included, among other things, (i) immediately beginning to cooperate after South African investigative reports made public allegations of the South Africa-related misconduct in 2017 and providing regular, prompt, and detailed updates to the Fraud Section and the Office regarding factual information obtained through its own internal investigation, which allowed the government to preserve and obtain evidence as part of its independent investigation; (ii) producing relevant documents and other information to the Fraud Section and the Office from multiple foreign countries expeditiously, while navigating foreign data privacy and related laws; (iii) at the request of the Fraud Section and the Office, voluntarily making Company officers and employees available for interviews; (iv) taking significant

affirmative steps to facilitate interviews while addressing witness security concerns; (v) raising and resolving potential deconfliction issues between the Company's internal investigation and the investigation being conducted by the Fraud Section and the Office; (vi) promptly collecting, analyzing, and organizing voluminous information, including complex financial information, at the request of the Fraud Section and the Office; (vii) translating voluminous foreign language documents to facilitate and expedite review by the Fraud Section and the Office; and (viii) imaging the phones of relevant custodians at the beginning of the Company's internal investigation, thus preserving relevant and highly probative business communications sent on mobile messaging applications;

d. the Company provided to the Fraud Section and the Office all relevant facts known to it, including information about the individuals involved in the conduct described in the attached Statement of Facts and conduct disclosed to the Fraud Section and the Office prior to the Agreement;

e. the Company also received credit pursuant to the Criminal Division Corporate Enforcement and Voluntary Self-Disclosure Policy because it engaged in timely remedial measures, including: (i) conducting an analysis of the root causes of the underlying conduct and gap analysis, and undertaking appropriate remediation to address those root causes and enhance its compliance program and related controls; (ii) undertaking a comprehensive risk assessment focusing on high risk areas and controls around payment processes and enhancing its regular compliance risk assessment process, including by incorporating comprehensive operational and compliance data into its risk assessments; (iii) eliminating its third-party sales commission model globally, and prohibiting all sales commissions for public sector contracts in

high-risk markets; (iv) significantly increasing the budget, resources, and expertise devoted to compliance and restructuring its Offices of Ethics and Compliance to ensure adequate stature, independence, autonomy, and access to executive leadership; (v) enhancing its code of conduct and policies and procedures regarding gifts, hospitality, and the use of third parties; (vi) enhancing its reporting, investigations and consequence management processes; (vii) adjusting compensation incentives to align with compliance objectives and reduce corruption risk; (viii) enhancing and expanding compliance monitoring and audit programs, planning, and resources, including developing a well-resourced team devoted to audits of third-party partners and suppliers; (ix) expanding its data analytics capabilities to cover over 150 countries, including all high-risk countries globally; and (x) promptly disciplining any and all employees involved in the misconduct.

f. the Company withheld bonuses totaling $109,141 during the course of its internal investigation from employees who engaged in suspected wrongdoing in connection with the conduct under investigation, or who both (a) had supervisory authority over the employee(s) or business area engaged in the misconduct and (b) knew of, or were willfully blind to, the misconduct, and further engaged in substantial litigation to defend its withholding from those employees, qualifying the Company for an additional fine reduction in the amount of the withheld bonuses under the Criminal Division's March 2023 Compensation Incentives and Clawbacks Pilot Program ("Pilot Program");

g. the Company has enhanced and has committed to continuing to enhance its compliance program and internal controls, including ensuring that its compliance program satisfies

the minimum elements set forth in Attachment C to this Agreement (Corporate Compliance Program);

h. based on the Company's remediation and the state of its compliance program, and the Company's agreement to report to the Fraud Section and the Office as set forth in Attachment D to this Agreement (Compliance Reporting Requirements), the Fraud Section and the Office determined that an independent compliance monitor was unnecessary;

i. the Company has had prior criminal and civil resolutions with authorities in the United States and elsewhere, including, as relevant here, a non-prosecution agreement in 2021 with the Department's National Security Division, as well as administrative agreements with the Departments of Commerce and Treasury, following the Company's voluntary self-disclosure of potential export law violations; the Company also entered into a resolution in 2016 with the Securities and Exchange Commission ("SEC") concerning alleged FCPA violations in Panama;

j. the Company's agreement to resolve concurrently a separate investigation by the SEC relating, in part, to the conduct described in the Statement of Facts and its agreement to pay $85,046,035 in disgorgement; and the Company's anticipated resolution with authorities in South Africa relating to the South Africa portion of the conduct described in the Statement of Facts, which resolutions the Fraud Section and the Office are crediting in connection with the criminal penalty and disgorgement specified in this Agreement;

k. the Company has agreed to continue to cooperate with the Fraud Section and the Office in any ongoing investigation as described in Paragraph 5 below; and

l. accordingly, after considering (a) through (k) above, the Fraud Section and the Office have determined that the appropriate resolution in this case is a deferred prosecution

agreement and a criminal penalty of $118,800,000, which reflects a discount of 40 percent off the tenth percentile of the otherwise-applicable Sentencing Guidelines fine range, taking into account the Company's cooperation and remediation, as well as its prior history, pursuant to the Corporate Enforcement and Voluntary Self-Disclosure Policy; and disgorgement in the amount of $103,396,765.

Ongoing Cooperation and Disclosure Requirements

5. The Company shall cooperate fully with the Fraud Section and the Office in any and all matters relating to the conduct described in this Agreement and the attached Statement of Facts and other conduct under investigation by the Fraud Section and the Office at any time during the Term until the later of the date upon which all investigations and prosecutions arising out of such conduct are concluded, or the end of the Term. At the request of the Fraud Section and the Office, the Company shall also cooperate fully with other domestic or foreign law enforcement and regulatory authorities and agencies, as well as the Multilateral Development Banks ("MDBs"), in any investigation of the Company, its affiliates, or any of its present or former officers, directors, employees, agents, and consultants, or any other party, in any and all matters relating to the conduct described in this Agreement and the attached Statement of Facts and other conduct under investigation by the Fraud Section and the Office. The Company's cooperation pursuant to this Paragraph is subject to applicable law and regulations, including data privacy and national security laws, as well as valid claims of attorney-client privilege or attorney work product doctrine; however, the Company must provide to the Fraud Section and the Office a log of any information or cooperation that is not provided based on an assertion of law, regulation, or privilege, and the Company bears the burden of establishing the validity of any such an assertion. The Company

agrees that its cooperation pursuant to this paragraph shall include, but not be limited to, the following:

a. The Company represents that it has timely and truthfully disclosed all factual information with respect to its activities, those of its subsidiaries and affiliates, and those of its present and former directors, officers, employees, agents, and consultants relating to the conduct described in this Agreement and the attached Statement of Facts, as well as any other conduct under investigation by the Fraud Section and the Office at any time about which the Company has any knowledge. The Company further agrees that it shall promptly and truthfully disclose all factual information with respect to its activities, those of its subsidiaries and affiliates, and those of its present and former directors, officers, employees, agents, and consultants about which the Company shall gain any knowledge or about which the Fraud Section and the Office may inquire. This obligation of truthful disclosure includes, but is not limited to, the obligation of the Company to provide to the Fraud Section and the Office, upon request, any document, record, or other tangible evidence about which the Fraud Section and the Office may inquire of the Company including evidence that is responsive to any requests made prior to the execution of this Agreement.

b. Upon request of the Fraud Section and the Office, the Company shall designate knowledgeable employees, agents, or attorneys to provide to the Fraud Section and the Office the information and materials described in Paragraph 5(a) above on behalf of the Company. It is further understood that the Company must at all times provide complete, truthful, and accurate information.

c. The Company shall use its best efforts to make available for interviews or testimony, as requested by the Fraud Section and the Office, present or former officers, directors, employees, agents, and consultants of the Company. This obligation includes, but is not limited to, sworn testimony before a federal grand jury or in federal trials, as well as interviews with domestic or foreign law enforcement and regulatory authorities. Cooperation under this Paragraph shall include identification of witnesses who, to the knowledge of the Company, may have material information regarding the matters under investigation.

d. With respect to any information, testimony, documents, records, or other tangible evidence provided to the Fraud Section and the Office pursuant to this Agreement, the Company consents to any and all disclosures, subject to applicable laws and regulations, to other governmental authorities, including United States authorities and those of a foreign government, as well as the MDBs, of such materials as the Fraud Section and the Office, in its sole discretion, shall deem appropriate.

6. In addition to the obligations in Paragraph 5, during the Term, should the Company learn of any evidence or allegation of conduct that may constitute a violation of the FCPA anti-bribery or accounting provisions had the conduct occurred within the jurisdiction of the United States, the Company shall promptly report such evidence or allegation to the Fraud Section and the Office.

Payment of Monetary Penalty

7. The Fraud Section and the Office and the Company agree that application of the United States Sentencing Guidelines to determine the applicable fine range yields the following analysis:

a. The November 1, 2023 U.S.S.G. are applicable to this matter.

b. Offense Level. Based upon U.S.S.G. § 2C1.1, the total offense level is 42, calculated as follows:

§ 2C1.1(a)(2)	Base Offense Level	12
§ 2C1.1(b)(1)	More than One Bribe	+2
§§ 2C1.1(b)(2), 2B1.1(b)(1)(M)	Benefit (More than $ 65,000,000)	+24
§2C1.1(b)(3)	Involvement of High-Level Public Official	+4
TOTAL		**42**

c. Base Fine Based upon U.S.S.G. § 8C2.4(d), the base fine is $150,000,000.

d. Culpability Score. Based upon U.S.S.G. § 8C2.5, the culpability score is 6, calculated as follows:

§ 8C2.5(a)	Base Culpability Score	5
§ 8C2.5(b)(3)(B)(i)	Unit had 200 or more employees and High-Level Personnel	+3
§ 8C2.5(g)(2)	Cooperation, Acceptance	- 2
TOTAL		**6**

Calculation of Fine Range:

Base Fine	$150,000,000
Multipliers	1.2 (min) / 2.4 (max)
Fine Range	$180,000,000 / $360,000,000

8. The Fraud Section and the Office and the Company agree, based on the application of the Sentencing Guidelines, that the appropriate criminal penalty is $118,800,000 (the "Criminal

Penalty"). This reflects a 40 percent discount off the 10th percentile of the Sentencing Guidelines fine range.

9. The Company and the Fraud Section and the Office agree that the Company will pay a monetary penalty in the amount of $63,590,859, equal to approximately fifty-four percent of the Criminal Penalty ($63,700,000), reduced by $109,141 under the Criminal Division's Pilot Program Regarding Compensation Incentives and Clawbacks, to the United States Treasury no later than ten business days after the Agreement is fully executed. The Fraud Section and the Office agree to credit toward the Criminal Penalty the amount paid by the Company to authorities in South Africa for violations of South African law related to the same conduct described in the Statement of Facts, up to a maximum of $55,100,000 (the "Penalty Credit Amount"), within twelve months of the execution of this Agreement. Should any amount of the Penalty Credit Amount not be paid within twelve months of the execution of this Agreement, or be returned to the Company or any affiliated entity for any reason, the remaining balance of the Penalty Credit Amount will be paid to the United States Treasury within twelve months of the execution of this Agreement. The Company and the Fraud Section and the Office agree that this penalty is appropriate given the facts and circumstances of this case, including the Relevant Considerations described in Paragraph 4 of this Agreement. The Criminal Penalty is final and shall not be refunded. Furthermore, nothing in this Agreement shall be deemed an agreement by the Fraud Section and the Office that the Criminal Penalty is the maximum penalty that may be imposed in any future prosecution, and the Fraud Section and the Office are not precluded from arguing in any future prosecution that the Court should impose a higher Criminal Penalty, although the Fraud Section and the Office agree that under those circumstances, it will recommend to the Court that any amount paid under this Agreement should be offset against any penalty or fine the Court imposes as part of a future

judgment. The Company acknowledges that no tax deduction may be sought in connection with the payment of any part of the Criminal Penalty. The Company shall not seek or accept directly or indirectly reimbursement or indemnification from any source with regard to the Criminal Penalty or disgorgement amounts that the Company pays pursuant to this Agreement or any other agreement entered into with an enforcement authority or regulator concerning the facts set forth in the Statement of Facts.

Forfeiture and Disgorgement

10. As a result of the Company's conduct, including the conduct set forth in the attached Statement of Facts, the parties agree that the Fraud Section and the Office could institute a civil and/or criminal forfeiture action against certain funds held by the Company and that such funds would be forfeitable pursuant to Title 18, United States Code, Section 981(a)(1)(C) and 982(a)(2) and Title 28, United States Code, Section 2461(c). The Company hereby admits that the facts set forth in the Statement of Facts establish that at least $103,396,765, representing the proceeds traceable to the commission of the offense, is forfeitable to the United States (the "Forfeiture Amount"). The Company releases any and all claims it may have to the Forfeiture Amount, agrees that the forfeiture of such funds may be accomplished either administratively or judicially at the Fraud Section's and the Office's election, and waives the requirements of any applicable laws, rules or regulations governing the forfeiture of assets, including notice of the forfeiture. If the Fraud Section and the Office seek to forfeit the Forfeiture Amount judicially or administratively, the Company consents to entry of an order of forfeiture or declaration of forfeiture directed to such funds and waives any defense it may have under Title 18, United States Code, Sections 981-984, including but not limited to notice, statute of limitations, and venue. The Company agrees to sign any additional documents necessary to complete forfeiture of the

Forfeiture Amount. The Company also agrees that it shall not file any petitions for remission, restoration, or any other assertion of ownership or request for return relating to the Forfeiture Amount, or any other action or motion seeking to collaterally attach the seizure, restraint, forfeiture, or conveyance of the Forfeiture Amount, nor shall it assist any others in filing any such claims, petitions, actions, or motions.

11. The Fraud Section and the Office agree to credit toward the Forfeiture Amount any proceeds traceable to the commission of the offense that are disgorged by the Company to the SEC and South African authorities, including repayments to customers of any of the transactions listed in the Statement of Facts, up to a maximum amount of $103,396,765 (the "Forfeiture Credit Amount"). Should any amount of the Forfeiture Credit Amount not be paid to the SEC and South African authorities and in connection with the Company's resolutions with those authorities within twelve months of the execution of this Agreement, the Company agrees that it shall make a payment of any remaining unpaid portion of the Forfeiture Credit Amount by wire transfer pursuant to instructions provided by the Fraud Section and the Office no later than 10 business days after one year from the date of the Agreement.

12. Any portion of the Disgorgement Amount that is paid is final and shall not be refunded should the Fraud Section and the Office later determine that the Company has breached this Agreement and commence a prosecution against the Company. In the event of a breach of this Agreement and subsequent prosecution, the Fraud Section and the Office are not limited to the Disgorgement Amount. The Fraud Section and the Office agree that in the event of a subsequent breach and prosecution, they will recommend to the Court that the amounts paid pursuant to this Agreement be offset against whatever forfeiture the Court shall impose as part of

its judgment. The Company understands that such a recommendation will not be binding on the Court.

Conditional Release from Liability

13. Subject to Paragraphs 18 to 22, the Fraud Section and the Office agree, except as provided in this Agreement, that they will not bring any criminal or civil case against the Company relating to any of the conduct described in the Statement of Facts or the criminal Information filed pursuant to this Agreement. The Fraud Section and the Office, however, may use any information related to the conduct described in the Statement of Facts against the Company: (a) in a prosecution for perjury or obstruction of justice; (b) in a prosecution for making a false statement; (c) in a prosecution or other proceeding relating to any crime of violence; or (d) in a prosecution or other proceeding relating to a violation of any provision of Title 26 of the United States Code.

a. This Agreement does not provide any protection against prosecution for any future conduct by the Company.

b. In addition, this Agreement does not provide any protection against prosecution of any individuals, regardless of their affiliation with the Company or any of its affiliates or subsidiaries.

Corporate Compliance Program

14. The Company represents that it has implemented and will continue to implement a compliance and ethics program designed to prevent and detect violations of the FCPA and other applicable anti-corruption laws throughout its operations, including those of its affiliates, agents, and joint ventures, and those of its contractors and subcontractors whose responsibilities include interacting with foreign officials or other activities carrying a high risk of corruption, including, but not limited to, the minimum elements set forth in Attachment C.

15. In order to address any deficiencies in its internal accounting controls, policies, and procedures, the Company represents that it has undertaken, and will continue to undertake in the future, in a manner consistent with all of its obligations under this Agreement, a review of its existing internal accounting controls, policies, and procedures regarding compliance with the FCPA and other applicable anti-corruption laws. Where necessary and appropriate, the Company agrees to adopt a new compliance program, or to modify its existing one, including internal controls, compliance policies, and procedures in order to ensure that it maintains: (a) an effective system of internal accounting controls designed to ensure the making and keeping of fair and accurate books, records, and accounts; and (b) a rigorous anti-corruption compliance program that incorporates relevant internal accounting controls, as well as policies and procedures designed to effectively detect and deter violations the FCPA and other applicable anti-corruption laws. The compliance program, including the internal accounting controls system will include, but not be limited to, the minimum elements set forth in Attachment C.

Corporate Compliance Reporting

16. The Company agrees that it will report to the Fraud Section and the Office annually during the Term regarding remediation and implementation of the compliance measures described in Attachment C. These reports will be prepared in accordance with Attachment D.

17. Thirty days prior to the expiration of the Term, the Company, by the Chief Executive Officer and Group Chief Compliance Officer, will certify to the Fraud Section and the Office, in the form of executing the document attached as Attachment F to this Agreement, that the Company has met its compliance obligations pursuant to this Agreement. Each certification will be deemed a material statement and representation by the Company to the executive branch

of the United States for purposes of Title 18, United States Code, Sections 1001 and 1519, and it will be deemed to have been made in the judicial district in which this Agreement is filed.

Deferred Prosecution

18. In consideration of the undertakings agreed to by the Company herein, the Fraud Section and the Office agree that any prosecution of the Company for the conduct set forth in the Statement of Facts be and hereby is deferred for the Term. To the extent there is conduct disclosed by the Company that is not set forth in the Statement of Facts, such conduct will not be exempt from further prosecution and is not within the scope of or relevant to this Agreement.

19. The Fraud Section and the Office further agree that if the Company fully complies with all of its obligations under this Agreement, the Fraud Section and the Office will not continue the criminal prosecution against the Company described in Paragraph 1 and, at the conclusion of the Term, this Agreement shall expire. Within six months after the Agreement's expiration, the Fraud Section and the Office shall seek dismissal with prejudice of the criminal Information filed against the Company described in Paragraph 1 and agree not to file charges in the future against the Company based on the conduct described in this Agreement and the Statement of Facts. If, however, the Fraud Section and the Office determine during this six-month period that the Company breached the Agreement during the Term, as described in Paragraph 20, the Fraud Section's and the Office's ability to extend the Term, as described in Paragraph 3, or to pursue other remedies, including those described in Paragraphs 20 to 24, remains in full effect.

Breach of the Agreement

20. If, during the Term, the Company (a) commits any felony under U.S. federal law; (b) provides in connection with this Agreement deliberately false, incomplete, or misleading information, including in connection with its disclosure of information about individual

culpability; (c) fails to cooperate as set forth in Paragraphs 5 and 6 of this Agreement; (d) fails to implement a compliance program and report to the Fraud Section and the Office as set forth in Paragraphs 14 through 17 of this Agreement and Attachment C and D; (e) commits any acts that, had they occurred within the jurisdictional reach of the FCPA, would be a violation of the FCPA; or (f) otherwise fails to completely perform or fulfill each of the Company's obligations under the Agreement, regardless of whether the Fraud Section and the Office become aware of such a breach after the Term is complete, the Company shall thereafter be subject to prosecution for any federal criminal violation of which the Fraud Section and the Office have knowledge, including, but not limited to, the charges in the Information described in Paragraph 1, which may be pursued by the Fraud Section and the Office in the U.S. District Court for the Eastern District of Virginia or any other appropriate venue. Determination of whether the Company has breached the Agreement and whether to pursue prosecution of the Company shall be in the Fraud Section's and the Office's sole discretion. Any such prosecution may be premised on information provided by the Company or its personnel. Any such prosecution relating to the conduct described in the Statement of Facts or relating to conduct known to the Fraud Section and the Office prior to the date on which this Agreement was signed that is not time-barred by the applicable statute of limitations on the date of the signing of this Agreement may be commenced against the Company, notwithstanding the expiration of the statute of limitations, between the signing of this Agreement and the expiration of the Term plus one year. Thus, by signing this Agreement, the Company agrees that the statute of limitations with respect to any such prosecution that is not time-barred on the date of the signing of this Agreement shall be tolled for the Term plus one year. In addition, the Company agrees that the statute of limitations as to any violation of federal law that occurs during the Term will be tolled from the date upon which the violation occurs until the earlier of the date upon which the

Fraud Section and the Office are made aware of the violation or the duration of the Term plus five years, and that this period shall be excluded from any calculation of time for purposes of the application of the statute of limitations.

21. In the event the Fraud Section and the Office determine that the Company has breached this Agreement, the Fraud Section and the Office agree to provide the Company with written notice of such breach prior to instituting any prosecution resulting from such breach. Within thirty days of receipt of such notice, the Company shall have the opportunity to respond to the Fraud Section and the Office in writing to explain the nature and circumstances of such breach, as well as the actions the Company has taken to address and remediate the situation, which explanation the Fraud Section and the Office shall consider in determining whether to pursue prosecution of the Company.

22. In the event that the Fraud Section and the Office determine that the Company has breached this Agreement: (a) all statements made by or on behalf of the Company to the Fraud Section and the Office or to the Court, including the Statement of Facts, and any testimony given by the Company before a grand jury, a court, or any tribunal, or at any legislative hearings, whether prior or subsequent to this Agreement, and any leads derived from such statements or testimony, shall be admissible in evidence in any and all criminal proceedings brought by the Fraud Section and the Office against the Company; and (b) the Company shall not assert any claim under the United States Constitution, Rule 11(f) of the Federal Rules of Criminal Procedure, Rule 410 of the Federal Rules of Evidence, or any other federal rule that any such statements or testimony made by or on behalf of the Company prior or subsequent to this Agreement, or any leads derived therefrom, should be suppressed or are otherwise inadmissible. The decision whether conduct or statements of any current director, officer or employee, or any person acting on behalf of, or at the

direction of, the Company, will be imputed to the Company for the purpose of determining whether the Company has violated any provision of this Agreement shall be in the sole discretion of the Fraud Section and the Office.

23. The Company acknowledges that the Fraud Section and the Office have made no representations, assurances, or promises concerning what sentence may be imposed by the Court if the Company breaches this Agreement and this matter proceeds to judgment. The Company further acknowledges that any such sentence is solely within the discretion of the Court and that nothing in this Agreement binds or restricts the Court in the exercise of such discretion.

24. On the date that the period of deferred prosecution specified in this Agreement expires, the Company, by the Chief Executive Officer of the Company and the Chief Financial Officer of the Company, will certify to the Fraud Section and the Office in the form of executing the document attached as Attachment E to this Agreement that the Company has met its disclosure obligations pursuant to Paragraph 6 of this Agreement. Each certification will be deemed a material statement and representation by the Company to the executive branch of the United States for purposes of 18 U.S.C. §§ 1001 and 1519, and it will be deemed to have been made in the judicial district in which this Agreement is filed.

Sale, Merger, or Other Change in Corporate Form of Company

25. Except as may otherwise be agreed by the parties in connection with a particular transaction, the Company agrees that in the event that, during the Term, it undertakes any change in corporate form, including if it sells, merges, or transfers business operations that are material to the Company's consolidated operations, or to the operations of any subsidiaries or affiliates involved in the conduct described in the Statement of Facts, as they exist as of the date of this Agreement, whether such sale is structured as a sale, asset sale, merger, transfer, or other change

in corporate form, it shall include in any contract for sale, merger, transfer, or other change in corporate form a provision binding the purchaser, or any successor in interest thereto, to the obligations described in this Agreement. The purchaser or successor in interest must also agree in writing that the Fraud Section's and the Office's ability to determine a breach under this Agreement is applicable in full force to that entity. The Company agrees that the failure to include these provisions in the transaction will make any such transaction null and void. The Company shall provide notice to the Fraud Section and the Office at least thirty days prior to undertaking any such sale, merger, transfer, or other change in corporate form. The Fraud Section and the Office shall notify the Company prior to such transaction (or series of transactions) if they determine that the transaction or transactions will have the effect of circumventing or frustrating the enforcement purposes of this Agreement. If at any time during the Term the Company engages in a transaction (or series of transactions) that has the effect of circumventing or frustrating the enforcement purposes of this Agreement, the Fraud Section and the Office may deem it a breach of this Agreement pursuant to Paragraphs 20-24 of this Agreement. Nothing herein shall restrict the Company from indemnifying (or otherwise holding harmless) the purchaser or successor in interest for penalties or other costs arising from any conduct that may have occurred prior to the date of the transaction, so long as such indemnification does not have the effect of circumventing or frustrating the enforcement purposes of this Agreement, as determined by the Fraud Section and the Office.

Public Statements

26. The Company expressly agrees that it shall not, through present or future attorneys, officers, directors, employees, agents, or any other person authorized to speak for the Company make any public statement, in litigation or otherwise, contradicting the acceptance of responsibility

by the Company set forth above or the facts described in the Statement of Facts. Any such contradictory statement shall, subject to cure rights of the Company described below, constitute a breach of this Agreement, and the Company thereafter shall be subject to prosecution as set forth in Paragraphs 20 to 24 of this Agreement. The decision whether any public statement by any such person contradicting a fact contained in the Statement of Facts will be imputed to the Company for the purpose of determining whether it has breached this Agreement shall be at the sole discretion of the Fraud Section and the Office. If the Fraud Section and the Office determine that a public statement by any such person contradicts in whole or in part a statement contained in the attached Statement of Facts, the Fraud Section and the Office shall so notify the Company, and the Company may avoid a breach of this Agreement by publicly repudiating such statement(s) within five business days after notification. The Company shall be permitted to raise defenses and to assert affirmative claims in other proceedings relating to the matters set forth in the Statement of Facts provided that such defenses and claims do not contradict, in whole or in part, a statement contained in the attached Statement of Facts. This Paragraph does not apply to any statement made by any present or former officer, director, employee, or agent of the Company in the course of any criminal, regulatory, or civil case initiated against such individual, unless such individual is speaking on behalf of the Company.

27. The Company agrees that if it, or any of its direct or indirect subsidiaries or affiliates issues a press release or holds any press conference in connection with this Agreement, the Company shall first consult with the Fraud Section and the Office to determine (a) whether the text of the release or proposed statements at the press conference are true and accurate with respect to matters between the Fraud Section and the Office and the Company; and (b) whether the Fraud Section and the Office have any objection to the release.

28. The Fraud Section and the Office agree, if requested to do so, to bring to the attention of law enforcement and regulatory authorities the facts and circumstances relating to the nature of the conduct underlying this Agreement, including the nature and quality of the Company's cooperation and remediation. By agreeing to provide this information to such authorities, the Fraud Section and the Office are not agreeing to advocate on behalf of the Company, but rather is agreeing to provide facts to be evaluated independently by such authorities.

Limitations on Binding Effect of Agreement

29. This Agreement is binding on the Company and the Fraud Section and the Office but specifically does not bind any other component of the Department of Justice, other federal agencies, or any state, local or foreign law enforcement or regulatory agencies, or any other authorities, although the Fraud Section and the Office will bring the cooperation of the Company and its compliance with its other obligations under this Agreement to the attention of such agencies and authorities if requested to do so by the Company. If the court refuses to grant exclusion of time under the Speedy Trial Act, 18 U.S.C. § 3161(h)(2), all the provisions of this Agreement shall be deemed null and void, and the Term shall be deemed to have not begun, except that the statute of limitations for any prosecution relating to the conduct described in the Statement of Facts shall be tolled from the date on which this Agreement is signed until the date the Court refuses to grant the exclusion of time plus six months, and except for the provisions contained within Paragraph 2 of this Agreement.

Notice

30. Any notice to the Fraud Section and the Office under this Agreement shall be given by electronic mail and/or personal delivery, overnight delivery by a recognized delivery service, or registered or certified mail, addressed to Chief, FCPA Unit, Fraud Section, Criminal Division, U.S. Department of Justice, 1400 New York Avenue NW, Washington, DC 20005, and Chief, Financial Crimes and Public Corruption Unit, United States Attorney's Office for the Eastern District of Virginia, 2100 Jamieson Avenue, Alexandria, VA 22314. Any notice to the Company under this Agreement shall be given by electronic mail and/or personal delivery, overnight delivery by a recognized delivery service, or registered or certified mail, addressed to Kwame J. Manley of Paul Hastings LLP, 2050 M Street NW, Washington, DC 20036. Notice shall be effective upon actual receipt by the Fraud Section and the Office or the Company.

Complete Agreement

31. This Agreement, including its attachments, sets forth all the terms of the agreement between the Company and the Fraud Section and the Office. No amendments, modifications, or additions to this Agreement shall be valid unless they are in writing and signed by the Fraud Section and the Office, the attorneys for the Company, and a duly authorized representative of the Company.

AGREED:

SAP SE:

Date: Jan. 9, 2024 By: _____
Christian Klein
Chief Executive Officer
SAP SE

Date: 1/10/2024 By: _____
Vivianne Gordon-Pullar
Group Chief Compliance Officer
SAP SE

Date: 1/10/2024 By: _____
Kwame J. Manley
Robert D. Luskin
Jason A. Fiebig
Paul Hastings LLP
Counsel to SAP SE

FOR THE DEPARTMENT OF JUSTICE:

GLENN S. LEON
Chief, Fraud Section
Criminal Division
United States Department of Justice

Date: 1/10/2024 BY: _____
William E. Schurmann, Trial Attorney
Anthony Scarpelli, Trial Attorney
Gwendolyn A. Stamper, Trial Attorney
Jonathan P. Robell, Assistant Chief

JESSICA D. ABER
United States Attorney
Eastern District of Virginia

Date: 1/10/2024 BY: _____
Heidi B. Gesch
Assistant United States Attorney

ATTACHMENT A

STATEMENT OF FACTS

The following Statement of Facts is incorporated by reference as part of the Deferred Prosecution Agreement (the "Agreement") between the United States Department of Justice, Criminal Division, Fraud Section (the "Fraud Section"), the United States Attorney's Office for the Eastern District of Virginia (the "Office") (collectively, the "United States"), and the defendant SAP SE ("SAP" or the "Company"). Certain facts herein are based on information obtained from third parties by the United States through its investigation and described to SAP. SAP hereby agrees and stipulates that the following information is true and accurate. SAP admits, accepts, and acknowledges that it is responsible for the acts of its officers, directors, employees, and agents as set forth below. Should the United States pursue the prosecution that is deferred by this Agreement, SAP agrees that it will neither contest the admissibility of, nor contradict, this Statement of Facts in any such proceeding. The following facts took place during the relevant time frame and establish beyond a reasonable doubt the charges set forth in the criminal Information attached to this Agreement:

The Defendant SAP, its Subsidiary Entities, and Related Individuals

1. SAP was a global software company headquartered in Walldorf, Germany. SAP provided a broad array of software, licenses and maintenance support, cloud subscriptions, and professional services. SAP had a class of securities registered pursuant to Section 12 of the Securities Exchange Act of 1934 (Title 15, United States Code, Section 78l) and was required to file periodic reports with the U.S. Securities and Exchange Commission ("SEC"). Accordingly, during the relevant time period, SAP was an "issuer" as that term is used in the FCPA, Title 15, United States Code, Sections 78dd-1 and 78m(b).

2. SAP Africa was a wholly owned and controlled subsidiary of SAP, located in South Africa and operating in various countries throughout Africa, that sold and maintained SAP software, and provided other professional services, on behalf of SAP. SAP Africa was an "agent" of an "issuer," SAP, as those terms are used in the FCPA, Title 15, United States Code, Section 78dd-1(a).

3. SAP South Africa ("SAP SA") was a wholly owned and controlled subsidiary of SAP, located and operating in South Africa, that sold and maintained SAP software, and provided other professional services, on behalf of SAP. SAP SA was an "agent" of an "issuer," SAP, as those terms are used in the FCPA, Title 15, United States Code, Section 78dd-1(a).

4. SAP Indonesia was a wholly owned and controlled subsidiary of SAP, located and operating in Indonesia, that sold and maintained SAP software, and provided other professional services, on behalf of SAP. SAP Indonesia was an "agent" of an "issuer," SAP, as those terms are used in the FCPA, Title 15, United States Code, Section 78dd-1(a).

5. "SAP Employee 1," a South African citizen whose identity is known to the United States and the Company, was an employee of SAP Africa and an "agent" of an "issuer," SAP, as those terms are used in the FCPA, Title 15, United States Code, Section 78dd-1(a).

6. "SAP Employee 2," a South African citizen whose identity is known to the United States and the Company, was an employee of SAP Africa and an "agent" of an "issuer," SAP, as those terms are used in the FCPA, Title 15, United States Code, Section 78dd-1(a).

7. "SAP Employee 3," a South African citizen whose identity is known to the United States and the Company, was an employee of SAP South Africa and an "agent" of an "issuer," SAP, as those terms are used in the FCPA, Title 15, United States Code, Section 78dd-1(a).

8. "SAP Employee 4," a South African citizen whose identity is known to the United States and the Company, was an employee of SAP South Africa and an "agent" of an "issuer," SAP, as those terms are used in the FCPA, Title 15, United States Code, Section 78dd-1(a).

9. "SAP Employee 5," an Indonesian citizen whose identity is known to the United States and the Company, was an employee of SAP Indonesia and an "agent" of an "issuer," SAP, as those terms are used in the FCPA, Title 15, United States Code, Section 78dd-1(a).

10. "SAP Employee 6," an Indonesian citizen whose identity is known to the United States and the Company, was an employee of SAP Indonesia and, at alternate times, an employee of Intermediary 6 (described below), and was an "agent" of an "issuer," SAP, as those terms are used in the FCPA, Title 15, United States Code, Section 78dd-1(a).

11. "Indonesian Consultant 1," an Indonesian citizen whose identity is known to the United States and the Company, was a consultant who worked on behalf of SAP Indonesia in obtaining and retaining business for SAP Indonesia with the Kementerian Kelautan dan Perikanan.

Overview of the Conspiracies

12. In or about and between 2013 and 2018, SAP, through certain of its agents, knowingly and willfully conspired and agreed with others to (i) offer and pay money and other things of value to foreign officials in South Africa and Indonesia to secure improper advantages in order to obtain and retain business with departments, agencies, and instrumentalities of foreign governments, contrary to Title 15, United States Code, Section 78dd-1(a); and (ii) maintain false books, records, and accounts that did not accurately and fairly reflect the transactions and dispositions of the assets of SAP, contrary to Title 15, United States Code, Sections 78m(b)(2)(A), 78m(b)(5), and 78ff(a).

13. In furtherance of the schemes described above, SAP and its co-conspirators made bribe payments and provided other things of value intended for the benefit of South African and Indonesian foreign officials, delivering money in the form of cash payments, political contributions, and wire and other electronic transfers, along with luxury goods acquired during shopping trips. In carrying out the schemes described herein, SAP and its co-conspirators used the means and instrumentalities of interstate commerce.

14. With respect to certain conduct in South Africa, and in furtherance of the schemes described above, SAP also made payments to third parties with no legitimate business purpose and created false business records regarding the nature and designation of such payments and the accuracy of SAP South Africa's financial reporting. Those false records were subsequently reflected in SAP's consolidated financials and associated filings with the SEC. From the schemes and conduct described herein, SAP obtained profits totaling $103,396,765.

The South Africa Conspiracy

15. In or about and between 2013 and 2017, through its agents, including SAP Africa, SAP South Africa, and SAP Employees 1–4, SAP engaged in a scheme to bribe South African officials and to falsify SAP's books, records, and accounts, all with the goal of obtaining improper advantages for SAP in connection with various contracts between and among SAP and South African departments, agencies, and instrumentalities. In furtherance of this conspiracy, SAP relied, in part, on third party intermediaries to facilitate payments to South African officials and SAP engaged other third parties with no legitimate business purpose, and thereafter falsified SAP's books and records regarding its payments to those third parties.

A. Foreign Government Entities, Foreign Officials and Third Party Intermediaries

16. City of Johannesburg ("CoJ") was a municipality in Johannesburg, South Africa, that administered certain city services to its constituents. Such services included electricity, waste and sanitation, and solid waste management, among others. CoJ was controlled by the government of South Africa and performed functions that South Africa treated as its own. CoJ was a "department," "agency," or "instrumentality" of a foreign government, and CoJ's managers, officers, and employees, were "foreign officials," as those terms are used in the FCPA, Title 15, United States Code, Section 78dd-1(f)(1)(A).

17. Department of Water and Sanitation ("DWS") was a South African state-owned and state-controlled custodian of water services that operated to protect and manage the delivery of effective and safe water supply within South Africa. DWS was controlled by the government of South Africa and performed functions that South Africa treated as its own. DWS was an "instrumentality" of a foreign government, and DWS's managers, officers, and employees, were "foreign officials," as those terms are used in the FCPA, Title 15, United States Code, Section 78dd-1(f)(1)(A).

18. City of Tshwane ("CoT") was a municipality in or around the area of Gauteng Province and Pretoria, South Africa. CoT delivered various municipal services to its residents, including agricultural assistance, law enforcement, and transportation services, among others. CoT was controlled by the government of South Africa and performed functions that South Africa treated as its own. CoT was a "department," "agency," or "instrumentality" of a foreign government, and CoT's managers, officers, and employees, were "foreign officials," as those terms are used in the FCPA, Title 15, United States Code, Section 78dd-1(f)(1)(A).

19. Eskom Holdings Limited ("Eskom") was a South African state-owned and state-controlled energy company headquartered in Sunninghill, South Africa, that operated to generate and transmit electricity in South Africa. The South African government was the sole owner of Eskom shares. Eskom was controlled by the government of South Africa and performed functions that South Africa treated as its own. Eskom was an "instrumentality" of a foreign government, and Eskom's managers, officers, and employees were "foreign officials," as those terms are used in the FCPA, Title 15, United States Code, Section 78dd-1(f)(1)(A).

20. "Intermediaries 1–5," entities the identities of which are known to the United States and the Company, were South African companies that worked with, and on behalf of, SAP South Africa in its efforts to provide software and services to South African departments, agencies, and instrumentalities.

21. "CoJ Official 1," a South African citizen whose identity is known to the United States and the Company, was a high-ranking executive of the City of Johannesburg. CoJ Official 1 was a "foreign official" as that term is defined in the FCPA, Title 15, United States Code, Section 78dd-1(f)(1)(A).

22. "DWS Official 1," a South African citizen whose identity is known to the United States and the Company, was a high-ranking executive of the Department of Water and Sanitation. DWS Official 1 was a "foreign official" as that term is defined in the FCPA, Title 15, United States Code, Section 78dd-1(f)(1)(A).

23. "Gauteng Official 1," a South African citizen whose identity is known to the United States and the Company, was an executive on the Gauteng Gambling Board and a director of multiple South African business entities. Gauteng Official 1 was a "foreign official" as that term is defined in the FCPA, Title 15, United States Code, Section 78dd-1(f)(1)(A).

B. Bribery of South African Government Officials and Falsification of Books and Records

24. In or about and between 2013 and 2017, acting as agents of SAP and for its benefit, SAP Employees 1–4 engaged in bribery of South African officials in order to obtain and retain business with South African departments, agencies, and instrumentalities. In addition, in connection with the scheme to pay bribes to South African officials, they also conspired to falsify SAP's books, records, and accounts.

25. To accomplish the objectives of the scheme, SAP, through its agents, engaged in communications among co-conspirators and with South African officials, relying on email, messaging apps, and other forms of communication that used the means and instrumentalities of interstate commerce.

26. In or about August 2016, SAP provided software and professional services to CoJ pursuant to an ongoing contract (the "2015–2016 CoJ Contract"). The 2015–2016 CoJ Contract more than quintupled SAP's revenue from previous contracts SAP SA had entered into with CoJ. In obtaining and retaining the 2015–2016 CoJ Contract, SAP relied on Intermediary 1 as a conduit for bribe payments, which were delivered in approximately August 2016.

27. On or about August 1, 2016, SAP Employee 2 and CoJ Official 1 exchanged text messages to discuss a payment for CoJ Official 1. In the exchange, SAP Employee 2 represented that SAP Employee 2 and SAP Employee 3 could "confirm" the forthcoming bribe payment in connection with the Company's 2015–2016 CoJ Contract. In response, less than one hour later, CoJ Official 1 asked whether CoJ Official 1 "[s]hould give [SAP Employee 2] the bank account or you'll give me cash."

28. On or about August 1, 2016, in response to the message referenced in paragraph 27 above, SAP Employee 2 responded, requesting account information, and CoJ Official 1 transmitted

account details for a political party's bank account. SAP Employee 2 then forwarded the details to SAP Employee 3, with the understanding that funds would be subsequently transferred to the account.

29. On or about August 26, 2016, SAP SA, acting on the authorization of SAP Employee 2 and others, transmitted approximately 2,200,000 South African rand (approximately $155,555 in 2016) to Intermediary 1. The payment was falsely recorded in SAP SA's books and records as a "Sales Commission."

30. On or about August 29, 2016, Intermediary 1 transferred approximately 2,200,000 South African rand to an entity understood by the Managing Director of Intermediary 1 and SAP Employee 2 to be associated with a CoJ official.

31. Also on or about August 29, 2016, following the transmission of the 2,200,000 South African rand bribe through Intermediary 1 referenced in paragraph 30 above, the Managing Director of Intermediary 1 emailed SAP Employee 2, attaching a copy of a signed sales commission agreement. The email further confirmed to SAP Employee 2 that "[y]our payment has gone."

32. Upon receiving the email confirmation, on or about August 29, 2016, SAP Employee 2 forwarded the email and the signed agreement for processing within SAP SA, but deleted the "[y]our payment has gone" language.

33. In or around November 2016, SAP, acting through its agents, including SAP Employee 1 and Employee 4, paid a bribe to DWS Official 1 to obtain or retain its contract to provide software and services to DWS (the "DWS Contract"). SAP routed its bribe payment through Intermediary 2, which then passed the payment through another entity in an attempt to conceal the nature of the payment.

34. On or about November 29, 2016, and in connection with the DWS Contract, SAP Employee 4 approved payment of a bribe of approximately 3,000,000 South African rand (approximately $215,800 in 2016) to DWS Official 1, which was routed through Intermediary 2. Upon receiving the funds from SAP, in an attempt to avoid detection, on or about November 29, 2016, Intermediary 2 paid the bribe to another corporate entity, for eventual forwarding to or for the benefit of DWS Official 1.

35. In obtaining the DWS Contract, SAP undertook the unusual step of engaging two third party intermediaries. Each intermediary was paid a commission of 14.9 percent of SAP's revenue from the DWS Contract—the maximum percentage allowable per third party payment without requiring significantly higher-level approvals within the Company. Nevertheless, SAP Employee 4 approved the engagement of Intermediary 2, along with another third party intermediary entity.

36. SAP conducted only limited due diligence of Intermediary 2 during its onboarding in 2015. Subsequent review by SAP in 2017 revealed that Intermediary 2 had no financial statements (audited or unaudited), had not filed any returns for employee tax purposes, and found no signs of activity at Intermediary 2's claimed business address.

37. After the bribe was paid, SAP Employee 4 and the Director of Intermediary 2 discussed the bribe, as well as ongoing investigative efforts that might uncover the scheme. The two individuals discussed the importance of destroying any documents associated with the transaction, and the need to fabricate an explanation for the payment. During the conversation, SAP Employee 4 and the Director of Intermediary 2 further referenced the participation of SAP Employee 1 and another SAP employee in the scheme to obtain business with DWS.

38. SAP, through SAP SA and others, also engaged multiple third parties to obtain business with various departments, agencies, and instrumentalities of South Africa. Those third parties, including Intermediary 3, Intermediary 4, and Intermediary 5, received payments that SAP SA falsely booked as "commissions" and other similar payments when, in fact, SAP Employee 1 and SAP Employee 2, among others, knew that the payments were made in exchange for no legitimate services. For example:

a. At the approval and direction of SAP Employees 1 and 2, SAP SA partnered with Intermediary 3 to obtain and retain business with CoT and multiple other South African government agencies and state-owned entities. SAP SA paid Intermediary 3 more than 9,000,000 South African Rand (more than $900,000 in 2013 and 2014) in connection with these engagements, falsely booking these payments as "commissions," despite the lack of substantive work performed by Intermediary 3.

b. On multiple occasions, including at least on or about November 14, 2013 and September 23, 2014, SAP SA paid a "commission" to Intermediary 3 and, within days of receipt and without providing substantive work in return, Intermediary 3 forwarded nearly all of the purported commissions to business entities owned or controlled by Gauteng Official 1.

c. SAP engaged multiple other third party intermediaries, including Intermediaries 4 and 5, to assist in obtaining and retaining business with Eskom and other South African, departments, agencies, and instrumentalities, and falsely booked payments to such entities as being for sales-related services when, in fact, the intermediaries provided no legitimate services. Among other things, the third party intermediaries failed to provide any deliverables, lacked experience or expertise in SAP's business, or were otherwise uninvolved in substantive work on behalf of SAP. Nevertheless, SAP paid such third party intermediaries—which were owned by

individuals who were closely affiliated with multiple South African government officials—falsely recording the payments as "commissions" and similar expenses when, in fact, they were for no legitimate purpose.

39. On or about January 27, 2016 and January 19, 2017, executives of SAP Africa and SAP South Africa falsely certified to the operating effectiveness of internal controls over financial reporting, which included payments falsely booked as "commissions" and other, similar expenses, as described above.

40. On or about March 29, 2016 and February 28, 2017, SAP filed Form 20-F with the SEC for the fiscal years ended December 31, 2015 and December 31, 2016, respectively. The Form 20-F filings were submitted through the SEC's EDGAR system, which located its severs in the Eastern District of Virginia. Those Form 20-F filings included SAP's consolidated financial statements, which in turn incorporated the books and records of SAP and its subsidiaries, including SAP South Africa, and the false certifications referenced above.

The Indonesia Conspiracy

41. Between approximately 2015 and 2018, SAP, through its agents, including but not limited to SAP Indonesia and its personnel, engaged in a scheme to bribe Indonesian officials, to obtain improper business advantages for SAP in connection with various contracts between and among SAP and Indonesian departments, agencies, and instrumentalities. In furtherance of the conspiracy, SAP and its agents, either directly or through third party intermediaries, provided or offered payments and other things of value to and for the benefit of foreign officials.

A. Foreign Government Entities, Foreign Officials and Third Party Intermediaries

42. Balai Penyedia dan Pengelola Pembiayaan Telekomunikasi dan Informatika ("BP3TI") was an Indonesian state-owned and state-controlled Telecommunications and Information Accessibility Agency, operating under the auspices of the Indonesian Ministry of Communication and Information. BP3TI was controlled by the government of Indonesia and performed functions that Indonesia treated as its own. BP3TI was a "department," "agency," or "instrumentality" of a foreign government, and BP3TI's managers, officers and employees were "foreign officials," as those terms are used in the FCPA, Title 15, United States Code, Section 78dd-1(f)(1)(A).

43. The Kementerian Kelautan dan Perikanan ("KKP") was the Indonesian Ministry of Maritime Affairs and Fisheries, led by the Indonesian Minister of Maritime Affairs and Fisheries, and developed and implemented policies in the marine and fisheries sector, among other activities. KKP was controlled by the government of Indonesia and performed functions that Indonesia treated as its own. KKP was a "department," "agency," or "instrumentality" of a foreign government, and KKP's managers, officers, and employees were "foreign officials," as those terms are used in the FCPA, Title 15, United States Code, Section 78dd-1(f)(1)(A).

44. "Intermediary 6," an entity the identity of which is known to the United States and the Company, was an Indonesian company that worked with, and on behalf of, SAP Indonesia in its efforts to provide software and services to multiple Indonesian departments, agencies, and instrumentalities.

45. "BP3TI Official 1," an Indonesian citizen whose identity is known to the United States and the Company, was a high-ranking executive of BP3TI. BP3TI Official 1 was a "foreign official" as that term is defined in the FCPA, Title 15, United States Code, Section 78dd-1(f)(1)(A).

46. "KKP Official 1," an Indonesian citizen whose identity is known to the United States and the Company, was a high-ranking executive of KKP. KKP Official 1 was a "foreign official" as that term is defined in the FCPA, Title 15, United States Code, Section 78dd-1(f)(1)(A).

B. Bribery of Indonesian Government Officials

47. On or about June 8, 2018, SAP Employee 5 and Indonesian Consultant 1 exchanged text messages to coordinate bribes for multiple KKP officials. SAP Employee 5 and Indonesian Consultant 1 discussed the amounts of the bribes, ranging from 50 million to 70 million Indonesian Rupiah (approximately $3,600 and $5,040, respectively, in 2018), as well as the method of delivery, with Indonesian Consultant 1 reporting that KKP Official 1 had requested cash. SAP Employee 5 was advised to "[b]ring [an] empty envelope" and coordinated meeting with Indonesian Consultant 1 in the lobby of the KKP.

48. In or about March 2018, SAP Indonesia, acting for the benefit of SAP, obtained multiple contracts to provide software and services to BP3TI (collectively, the "2018 BP3TI Contracts"). In obtaining and retaining the 2018 BP3TI Contracts, SAP, acting through its agents, provided things of value to multiple Indonesian government officials and their family members.

49. Also in or around June 2018, multiple officials of BP3TI, including BP3TI Official 1 and at least one family member of BP3TI Official 1, traveled to the United States. During the trip, they were accompanied by SAP Employee 6 who was, at the time, employed by Intermediary 6. SAP Employee 6 paid for shopping trips for BP3TI Official 1 and a family member, purchasing handbags, keychains, novelties, gifts and other items.

50. On or about June 8, 2018, SAP Employee 6, using the means and instrumentalities of interstate commerce, sent text messages from the United States to other co-conspirators in Indonesia, updating them on the purchases and sending pictures of the shopping trip. SAP

Employee 6 had a budget of approximately $10,000 over five days and, during that time, also bought BP3TI Official 1 a luxury watch.

ATTACHMENT B

CERTIFICATE OF CORPORATE RESOLUTIONS

WHEREAS, SAP SE (the "Company") has been engaged in discussions with the United States Department of Justice, Criminal Division, Fraud Section (the "Fraud Section"), and the United States Attorney's Office for the Eastern District of Virginia (the "USAO-E.D. Va.") (collectively, the "Offices") regarding issues arising in relation to the Offices' investigation of violations of Title 18, United States Code, Section 371, Conspiracy, and Title 15, United States Code, Sections 78dd-1 and 78m, the Foreign Corrupt Practices Act by certain of the Company's employees and agents;

WHEREAS, in order to resolve such discussions, it is proposed that the Company enter into a certain agreement with the Offices (the "Agreement"); and

WHEREAS, the Company's Group Chief Compliance Officer, Vivianne Gordon-Pullar, together with outside counsel for the Company, have advised the Supervisory Board of the Company of its rights, possible defenses, the Sentencing Guidelines' provisions, and the consequences of entering into such Agreement with the Offices;

Therefore, the Supervisory Board has RESOLVED that:

1. The Company: (a) acknowledges the filing of the two-count Information charging the Company with violating Title 18, United States Code, Section 371, and Title 15, United States Code, Sections 78dd-1 and 78m; (b) waives indictment on such charges and enters into the Agreement with the Offices; (c) agrees to accept a monetary penalty against Company totaling $118,000,000 and disgorgement totaling $103,396,765 under the Agreement with respect to the conduct described in the Information, and to pay such penalty and forfeiture to the United States Treasury with respect to the conduct described in the Information; and (d) admits the Court's

jurisdiction over the Company and the subject matter of such action and consents to the judgment therein;

2. The Company accepts the terms and conditions of the Agreement, including, but not limited to: (a) a knowing waiver of its rights to a speedy trial pursuant to the Sixth Amendment to the United States Constitution, Title 18, United States Code, Section 3161, and Federal Rule of Criminal Procedure 48(b); (b) a knowing waiver for purposes of this Agreement and any charges by the United States arising out of the conduct described in the attached Statement of Facts of any objection with respect to venue and consents to the filing of the Information, as provided under the terms of the Agreement, in the United States District Court for the Eastern District of Virginia; and (c) a knowing waiver of any defenses based on the statute of limitations for any prosecution relating to the conduct described in the attached Statement of Facts or relating to conduct known to the Offices prior to the date on which the Agreement was signed that is not time-barred by the applicable statute of limitations on the date of the signing of the Agreement;

3. The Company's Chief Executive Officer (Christian Klein) and Group Chief Compliance Officer (Vivianne Gordon-Pullar), are hereby authorized, empowered and directed, on behalf of the Company, to execute the Agreement substantially in such form as reviewed by this Supervisory Board at this meeting with such changes as the Group Chief Compliance Officer of the Company, Vivianne Gordon-Pullar, may approve;

4. The Company's Chief Executive Officer (Christian Klein) and Group Chief Compliance Officer (Vivianne Gordon-Pullar) are hereby authorized, empowered and directed to take any and all actions as may be necessary or appropriate and to approve the forms, terms or provisions of any agreement or other documents as may be necessary or appropriate, to carry out and effectuate the purpose and intent of the foregoing resolutions; and

5. All of the actions of any two of the Chief Executive Officer (Christian Klein), the Chief Financial Officer (Dominik Asam), and the Group Chief Compliance Officer (Vivianne Gordon-Pullar), which actions would have been authorized by the foregoing resolutions except that such actions were taken prior to the adoption of such resolutions, are hereby severally ratified, confirmed, approved, and adopted as actions on behalf of the Company.

Date: JAN. 9. 2024 By: _____
Christian Klein
SAP SE

Date: JAN 10TH, 2024 By: _____
Vivianne Gordon-Pullar
SAP SE

ATTACHMENT C

CORPORATE COMPLIANCE PROGRAM

In order to address any deficiencies in its internal controls, compliance code, policies, and procedures regarding compliance with the Foreign Corrupt Practices Act ("FCPA"), 15 U.S.C. §§ 78dd-1, *et seq.*, and other applicable anti-corruption laws, SAP SE (the "Company") agrees to continue to conduct, in a manner consistent with all of its obligations under this Agreement, appropriate reviews of its existing internal controls, policies, and procedures.

Where necessary and appropriate, the Company agrees to modify its compliance program, including internal controls, compliance policies, and procedures in order to ensure that it maintains: (a) an effective system of internal accounting controls designed to ensure the making and keeping of fair and accurate books, records, and accounts; and (b) a rigorous anti-corruption compliance program that incorporates relevant internal accounting controls, as well as policies and procedures designed to effectively detect and deter violations of the FCPA and other applicable anti-corruption law. At a minimum, this should include, but not be limited to, the following elements to the extent they are not already part of the Company's existing internal controls, compliance code, policies, and procedures:

Commitment to Compliance

1. The Company will ensure that its directors and senior management provide strong, explicit, and visible support and commitment to compliance with its corporate policy against violations of the anti-corruption laws, its compliance policies, and its Code of Conduct, and demonstrate rigorous support for compliance principles via their actions and words.

2. The Company will ensure that mid-level management throughout its organization reinforce leadership's commitment to compliance policies and principles and encourage employees to abide by them. The Company will create and foster a culture of ethics and compliance with the law in their day-to-day operations at all levels of the Company.

Periodic Risk Assessment and Review

3. The Company will implement a risk management process to identify, analyze, and address the individual circumstances of the Company, in particular the foreign bribery risks facing the Company.

4. On the basis of its periodic risk assessment, the Company shall take appropriate steps to design, implement, or modify each element of its compliance program to reduce the risk of violations of the anti-corruption laws, its compliance policies, and its Code of Conduct.

Policies and Procedures

5. The Company will develop and promulgate a clearly articulated and visible corporate policy against violations of the FCPA and other applicable anti-corruption laws (collectively, the "anti-corruption laws,"), which shall be memorialized in a written compliance policy or policies.

6. The Company will develop and promulgate compliance policies and procedures designed to reduce the prospect of violations of the anti-corruption laws and the Company's compliance policies and Code of Conduct, and the Company will take appropriate measures to encourage and support the observance of ethics and compliance policies and procedures against violation of the anti-corruption laws by personnel at all levels of the Company. These anti-corruption policies and procedures shall apply to all directors, officers, and employees and, where

necessary and appropriate, outside parties acting on behalf of the Company in a foreign jurisdiction, including all agents and business partners. The Company shall notify all employees that compliance with the policies and procedures is the duty of individuals at all levels of the company. Such policies and procedures shall address:

a. gifts;

b. hospitality, entertainment, and expenses;

c. customer travel;

d. political contributions;

e. charitable donations and sponsorships;

f. facilitation payments; and

g. solicitation and extortion.

7. The Company will ensure that it has a system of financial and accounting procedures, including a system of internal controls, reasonably designed to ensure the maintenance of fair and accurate books, records, and accounts. This system should be designed to provide reasonable assurances that:

a. transactions are executed in accordance with management's general or specific authorization;

b. transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements, and to maintain accountability for assets;

c. access to assets is permitted only in accordance with management's general or specific authorization; and

d. the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

8. The Company shall review its anti-corruption compliance policies and procedures as necessary to address changing and emerging risks and update them as appropriate to ensure their continued effectiveness, taking into account relevant developments in the field and evolving international and industry standards.

Independent, Autonomous, and Empowered Oversight

9. The Company will assign responsibility to one or more senior corporate executives of the Company for the implementation and oversight of the Company's anti-corruption compliance policies and procedures. Such corporate official(s) shall have the authority to report directly to independent monitoring bodies, including internal audit, the Company's Board of Directors, or any appropriate committee of the Company's Board of Directors, and shall have an adequate level of autonomy from management as well as sufficient resources, authority, and support from senior leadership to maintain such autonomy.

Training and Guidance

10. The Company will implement mechanisms designed to ensure that its Code of Conduct and anti-corruption compliance policies and procedures are effectively communicated to all directors, officers, employees, and, where necessary and appropriate, agents and business partners. These mechanisms shall include: (a) periodic training for all directors and officers, all employees in positions of leadership or trust, positions that require such training (e.g., internal audit, sales, legal, compliance, finance), or positions that otherwise pose a corruption risk to the Company, and, where necessary and appropriate, agents and business partners; and (b) metrics for

measuring knowledge retention and effectiveness of the training. The Company will conduct training in a manner tailored to the audience's size, sophistication, or subject matter expertise and, where appropriate, will discuss prior compliance incidents.

11. The Company will maintain, or where necessary establish, an effective system for providing guidance and advice to directors, officers, employees, and, where necessary and appropriate, agents and business partners, on complying with the Company's anti-corruption compliance policies and procedures, including when they need advice on an urgent basis or in any foreign jurisdiction in which the Company operates.

Confidential Reporting Structure and Investigation of Misconduct

12. The Company will maintain, or where necessary establish, an effective system for internal and, where possible, confidential reporting by, and protection of, directors, officers, employees, and, where appropriate, agents and business partners concerning violations of the anti-corruption laws or the Company's Code of Conduct or anti-corruption compliance policies and procedures.

13. The Company will maintain, or where necessary establish, an effective and reliable process with sufficient resources for responding to, investigating, and documenting allegations of violations of the anti-corruption laws or the Company's anti-corruption compliance policies and procedures.

Compensation Structures and Consequence Management

14. The Company will implement clear mechanisms to incentivize behavior amongst all directors, officers, employees, and, where necessary and appropriate, parties acting on behalf of the Company that comply with its corporate policy against violations of the anti-corruption

laws, its compliance policies, and its Code of Conduct. These incentives shall include, but shall not be limited to, the implementation of criteria related to compliance in the Company's compensation and bonus system.

15. The Company will institute appropriate disciplinary procedures to address, among other things, violations of the anti-corruption laws and the Company's Code of Conduct and anti-corruption compliance policies and procedures by the Company's directors, officers, and employees. Such procedures should be applied consistently and fairly, regardless of the position held by, or perceived importance of, the director, officer, or employee. The Company shall implement procedures to ensure that where misconduct is discovered, reasonable steps are taken to remedy the harm resulting from such misconduct, and to ensure that appropriate steps are taken to prevent further similar misconduct, including assessing the internal controls, Code of Conduct, and compliance policies and procedures and making modifications necessary to ensure the overall anti-corruption compliance program is effective.

Third-Party Management

16. The Company will institute appropriate risk-based due diligence and compliance requirements pertaining to the retention and oversight of all agents and business partners, including:

a. properly documented due diligence pertaining to the hiring and appropriate and regular oversight of agents and business partners;

b. informing agents and business partners of the Company's commitment to abiding by anti-corruption laws, and of the Company's Code of Conduct and anti-corruption compliance policies and procedures; and

c. seeking a reciprocal commitment from agents and business partners.

17. The Company will understand and record the business rationale for using a third party in a transaction, and will conduct adequate due diligence with respect to the risks posed by a third-party partner such as a third-party partner's reputations and relationships, if any, with foreign officials. The Company will ensure that contract terms with third parties specifically describe the services to be performed, that the third party is actually performing the described work, and that its compensation is commensurate with the work being provided in that industry and geographical region. The Company will engage in ongoing monitoring and risk management of third-party relationships through updated due diligence, training, audits, and/or annual compliance certifications by the third party.

18. Where necessary and appropriate, the Company will include standard provisions in agreements, contracts, and renewals thereof with all agents and business partners that are reasonably calculated to prevent violations of the anti-corruption laws, which may, depending upon the circumstances, include: (a) anti-corruption representations and undertakings relating to compliance with the anti-corruption laws; (b) rights to conduct audits of the books and records of the agent or business partner to ensure compliance with the foregoing; and (c) rights to terminate an agent or business partner as a result of any breach of the anti-corruption laws, the Company's Code of Conduct or compliance policies, or procedures, or the representations and undertakings related to such matters.

Mergers and Acquisitions

19. The Company will develop and implement policies and procedures for mergers and acquisitions requiring that the Company conduct appropriate risk-based due diligence on

potential new business entities, including appropriate FCPA and anti-corruption due diligence by legal, accounting, and compliance personnel.

20. The Company will ensure that the Company's Code of Conduct and compliance policies and procedures regarding the anti-corruption laws apply as quickly as is practicable to newly acquired businesses or entities merged with the Company and will promptly:

a. train the directors, officers, employees, agents, and business partners consistent with Paragraph 10 above on the anti-corruption laws and the Company's compliance policies and procedures regarding anti-corruption laws;

b. where warranted, conduct an FCPA-specific audit of all newly acquired or merged businesses as quickly as practicable;

c. where warranted, establish a plan to integrate the acquired businesses or entities into the Company's enterprise resource planning systems as quickly as practicable.

Monitoring and Testing

22. The Company will conduct periodic reviews and testing of all elements of its compliance program to evaluate and improve their effectiveness in preventing and detecting violations of anti-corruption laws and the Company's Code of Conduct and anti-corruption compliance policies and procedures, taking into account relevant developments in the field and evolving international and industry standards.

23. The Company will ensure that compliance and control personnel have sufficient direct or indirect access to relevant sources of data to allow for timely and effective monitoring and/or testing of transactions.

Analysis and Remediation of Misconduct

24. The Company will conduct a root cause analysis of misconduct, including prior misconduct, to identify any systemic issues and/or any control failures. The Company will timely and appropriately remediate the root causes of misconduct. The Company will ensure that root causes, including systemic issues and controls failures, and relevant remediation are shared with management as appropriate.

ATTACHMENT D

COMPLIANCE REPORTING REQUIREMENTS

SAP SE (the "Company") agrees that it will report to the United States Department of Justice, Criminal Division, Fraud Section (the "Fraud Section") and the United States Attorney's Office for the Eastern District of Virginia (the "Office") periodically. During the Term, the Company shall review, test, and update its compliance program and internal controls, policies, and procedures described in Attachment C. The Company shall be required to: (i) conduct an initial ("first") review and submit a first report and (ii) conduct and prepare at least two follow-up reviews and reports, as described below. Prior to conducting each review, the Company shall be required to prepare and submit a workplan for the review.

In conducting the reviews, the Company shall undertake the following activities, among others: (a) inspection of relevant documents, including the Company's current policies, procedures, and training materials concerning compliance with the FCPA and other applicable anti-corruption laws; (b) inspection and testing of the Company's systems procedures, and internal controls, including record-keeping and internal audit procedures at sample sites; (c) meetings with, and interviews of, relevant current and, where appropriate, former directors, officers, employees, business partners, agents, and other persons; and (d) analyses, studies, and comprehensive testing of the Company's compliance program. If the Company engages third-party consultants or advisors to assist in conducting reviews consistent with this Agreement, it agrees to make such third-party consultants or advisors available to communicate with the Fraud Section and the Office upon request.

Written Work Plans, Reviews and Reports

a. The Company shall conduct a first review and prepare a first report,

followed by at least two follow-up reviews and reports.

b. Within sixty (60) calendar days of the date this Agreement is executed, the Company shall, after consultation with the Fraud Section and the Office, prepare and submit for review and approval by the Fraud Section and the Office a written work plan to address the Company's first review. The Fraud Section and the Office shall have thirty (30) calendar days after receipt of the written work plan to provide comments.

c. With respect to each follow-up review and report, after consultation with the Fraud Section and the Office, the Company shall prepare and submit for review and approval by the Fraud Section and the Office a written work plan within forty-five (45) calendar days of the submission of the prior report. The Fraud Section and the Office shall provide comments within thirty (30) calendar days after receipt of the written work plan.

d. All written work plans shall identify with reasonable specificity the activities the Company plans to undertake to review and test each element of its compliance program, as described in Attachment C.

e. Any disputes between the Company and the Fraud Section and the Office with respect to any written work plan shall be decided by the Fraud Section and the Office in their sole discretion.

f. No later than one year from the date this Agreement is executed, the Company shall submit to the Fraud Section and the Office a written report setting forth: (1) a complete description of its remediation efforts to date; (2) a complete description of the testing conducted to evaluate the effectiveness of the compliance program and the results of that testing; and (3) its proposals to ensure that its compliance program is reasonably designed, implemented, and enforced so that the program is effective in deterring and detecting violations of the FCPA and

other applicable anti-corruption laws. The report shall be transmitted to:

Deputy Chief – FCPA Unit
Deputy Chief – CECP Unit
Criminal Division, Fraud Section
United States Department of Justice
1400 New York Avenue NW
Washington, DC 20005

Chief, Financial Crimes and Public Corruption Unit
United States Attorney's Office
Eastern District of Virginia
2100 Jamieson Avenue
Alexandria, VA 22314

The Company may extend the time period for issuance of the first report with prior written approval of the Fraud Section and the Office.

Follow-up Reviews and Reports

g. The Company shall undertake at least two follow-up reviews and reports, incorporating the views of the Fraud Section and the Office on the Company's prior reviews and reports, to further monitor and assess whether the Company's compliance program is reasonably designed, implemented, and enforced so that it is effective at deterring and detecting violations of the FCPA and other applicable anti-corruption laws.

h. The first follow-up ("second") review and report shall be completed by no later than one year after the first report is submitted to the Fraud Section and the Office.

i. The second follow-up ("third") report shall include a plan for ongoing improvement, testing, and review of the compliance program to ensure the sustainability of the program. The third report shall be completed and delivered to the Fraud Section and the Office no later than thirty (30) days before the end of the Term.

j. The Company may extend the time period for submission of any of the follow-up reports with prior written approval of the Fraud Section and the Office.

Confidentiality of Submissions

k. Submissions by the Company, including the work plans and reports will

likely include proprietary, financial, confidential, and competitive business information. Moreover, public disclosure of the submissions could discourage cooperation, impede pending or potential government investigations and thus undermine the objectives of the reporting requirement. For these reasons, among others, the submissions and the contents thereof are intended to remain and shall remain non-public, except as otherwise agreed to by the parties in writing, or except to the extent the Fraud Section and the Office determines in their sole discretion that disclosure would be in furtherance of the Fraud Section and the Office's discharge of their duties and responsibilities or is otherwise required by law.

ATTACHMENT E

CERTIFICATION

To: United States Department of Justice
Criminal Division, Fraud Section
Attention: Chief of the Fraud Section

United States Attorney's Office
Eastern District of Virginia
Attention: United States Attorney

Re: Deferred Prosecution Agreement Disclosure Certification

The undersigned certify, pursuant to Paragraph 24 of the Deferred Prosecution Agreement ("the Agreement") filed on January 10, 2024 in the United States District Court for the Eastern District of Virginia, by and between the United States of America and SAP SE (the "Company"), that undersigned are aware of the Company's disclosure obligations under Paragraph 6 of the Agreement, and that the Company has disclosed to the United States Department of Justice, Criminal Division, Fraud Section (the "Fraud Section"), and the United States Attorney's Office for the Eastern District of Virginia (the "USAO-E.D. Va.") (collectively, the "Offices") any and all evidence or allegations of conduct required pursuant to Paragraph 6 of the Agreement, which includes, but is not limited to, evidence or allegations of any violation of the anti-bribery or accounting provisions of the Foreign Corrupt Practices Act committed by the Company's employees and agents ("Disclosable Information"). This obligation to disclose information extends to any and all Disclosable Information that has been identified through the Company's compliance and controls program, whistleblower channel, internal audit reports, due diligence procedures, investigation process, or other processes. The undersigned further acknowledge and agree that the reporting requirements contained in Paragraph 6 and the representations contained in this certification constitute a significant and important component of the Agreement and of the Offices' determination whether the Company has satisfied its obligations under the Agreement.

The undersigned hereby certify that they are the Chief Executive Officer and the Chief Financial Officer of SAP SE, respectively, and that each has been duly authorized by the Company to sign this Certification on behalf of the Company.

This Certification shall constitute a material statement and representation by the undersigned and by, on behalf of, and for the benefit of, the Company to the executive branch of the United States for purposes of 18 U.S.C. § 1001, and such material statement and representation shall be deemed to have been made in the Eastern District of Virginia. This Certification shall also constitute a record, document, or tangible object in connection with a matter within the jurisdiction of a department and agency of the United States for purposes of 18 U.S.C. § 1519, and such record, document, or tangible object shall be deemed to have been made in the Eastern District of Virginia.

Date: _____ Name (Printed): _____

Name (Signed): _____
Chief Executive Officer
SAP SE

Date: _____ Name (Printed): _____

Name (Signed): _____
Chief Financial Officer
SAP SE

ATTACHMENT F

CERTIFICATION

To: United States Department of Justice
Criminal Division, Fraud Section
Attention: Chief of the Fraud Section

United States Attorney's Office
Eastern District of Virginia
Attention: United States Attorney

Re: Deferred Prosecution Agreement Compliance Certification

The undersigned certify, pursuant to Paragraph 17 of the Deferred Prosecution Agreement (the "Agreement") filed on January 10, 2024, in the United States District Court for the Eastern District of Virginia, by and between the United States of America and SAP SE (the "Company"), that the undersigned are aware of the Company's compliance obligations under Paragraphs 14 and 15 and Attachment C of the Agreement, and that, based on the undersigned's review and understanding of the Company's anti-corruption compliance program, the Company has implemented an anti-corruption compliance program that meets the requirements set forth in Attachment C to the Agreement. The undersigned certifies that such compliance program is reasonably designed to detect and prevent violations of the Foreign Corrupt Practices Act and other applicable anti-corruption laws throughout the Company's operations. The undersigned further certifies that based on a review of the Company's reports submitted to the Department of Justice, Criminal Division, Fraud Section and the United States Attorney's Office for the Eastern District of Virginia pursuant to Paragraph 16 of the Agreement, the reports were true, accurate, and complete as of the date they were submitted.

The undersigned hereby certify that they are respectively the Chief Executive Officer ("CEO") and the Group Chief Compliance Officer of SAP SE and that each has been duly authorized by the Company to sign this Certification on behalf of the Company.

This Certification shall constitute a material statement and representation by the undersigned and by, on behalf of, and for the benefit of, the Company to the executive branch of the United States for purposes of 18 U.S.C. § 1001, and such material statement and representation shall be deemed to have been made in the Eastern District of Virginia. This Certification shall also constitute a record, document, or tangible object in connection with a matter within the jurisdiction of a department and agency of the United States for purposes of 18 U.S.C. § 1519, and such record, document, or tangible object shall be deemed to have been made in the Eastern District of Virginia.

Date: _____ Name (Printed): _____

Name (Signed): _____
Chief Executive Officer
SAP SE

Date: _____ Name (Printed): _____

Name (Signed): _____
Group Chief Compliance Officer
SAP SE