

# **SAP Modern Slavery and Human Trafficking Statement**

Pursuant to Australian Modern Slavery Act 2018 and United Kingdom Modern  
Slavery Act 2015

Reporting Period: January 1, 2025 – December 31, 2025

Reporting Entities: SAP (UK) Limited, Concur Technologies (UK) Limited, SAP  
Australia Pty Ltd

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## Introduction

This statement is made pursuant to Section 54 of the United Kingdom Modern Slavery Act 2015 (UK MSA) and Section 14 of the Australian Modern Slavery Act 2018 (Australian MSA).

This statement is issued on behalf of SAP (UK) Limited, Concur Technologies (UK) Limited, and SAP Australia Pty Ltd, subsidiaries of SAP SE. It sets out the steps these entities have taken and are continuing to take to prevent modern slavery and human trafficking in their business operations and supply chains during the financial year ending December 31, 2025.

References in this statement to "SAP", "we", "us" and "our" are to SAP SE and, as applicable, the SAP group companies.

As a global technology leader and signatory to the UN Global Compact since 2000, SAP recognises that businesses have a fundamental responsibility to respect human rights throughout their operations and value chains. We are committed to respecting and advancing human rights across our operations, extended supply chain, and product lifecycle in accordance with the International Bill of Human Rights, the International Labour Organization's (ILO) Core Labour Rights Conventions, the United Nations Guiding Principles on Business and Human Rights (UNGPs), and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct.

### Approval

This statement has been approved by the Board of Directors of SAP (UK) Limited, Concur Technologies (UK) Limited, and SAP Australia Pty Ltd. Senior management of all three entities contributed to, reviewed, and approved this statement.

# Section 1: Structure, Operations, Activities and Supply Chains

## 1.1 Organisation Structure

### **SAP SE**

SAP SE is a global company headquartered in Walldorf, Germany. Our legal corporate name is SAP SE. For over 50 years, organizations have trusted SAP to bring out their best by uniting business-critical operations spanning finance, procurement, HR, supply chain, customer experience, and others. Today, the Company's integrated applications aim to connect all parts of a business into an intelligent suite on a fully digital platform in the cloud, thereby replacing the process-driven legacy platform. The SAP Group has a global presence and employed more than 110,000 people as of December 31, 2025.

### **SAP Australia Pty Ltd**

SAP Australia Pty Ltd is a proprietary company limited by shares incorporated in Australia. Its registered office is located in Sydney, with additional offices in Melbourne, Brisbane, Canberra, and Perth. Together with SAP New Zealand, SAP Australia serves over 6,800 customers in the Australia and New Zealand (ANZ) region, including small or medium enterprises. SAP Australia had approximately 1,226 employees in 2025. It is a wholly owned subsidiary of SAP SE and does not own or control any other operating entities.

### **SAP (UK) Limited**

SAP (UK) Limited is a private limited company incorporated in England and Wales (Company Number: 02152073). Its registered office is located at Clockhouse Place, Bedfont Road, Feltham, Middlesex, TW14 8HD. SAP UK operates offices in Belfast, Crawley, Feltham, London, Manchester, and Sittingbourne, serving over 4,500 customers across the United Kingdom. SAP (UK) had approximately 1,660 employees in 2025. SAP UK is a wholly owned subsidiary of SAP SE.

### **Concur Technologies (UK) Limited**

Concur Technologies (UK) Limited is a subsidiary of SAP SE providing travel and expense management solutions in the United Kingdom. It's a private limited company, incorporated in England and Wales (Company Number 03252690) and its registered office is located at Clockhouse Place, Bedfont Road, Feltham, Middlesex, TW14 8HD. Concur Technologies (UK) had approximately 337 employees in 2025.

### **Joint Submission Rationale**

This statement is jointly submitted on behalf of the above-mentioned subsidiaries because SAP SE exercises direct control over these entities, they are subject to

the same SAP corporate policies and procedures, operate within the same sectors, and maintain numerous shared suppliers.

## 1.2 SAP Business Operations

SAP's purpose is to help the world run better and improve people's lives. SAP strives to achieve this as both an enabler and an exemplar of sustainable business. Our products and services help customers meet the challenges and opportunities of today's rapidly changing world.

Our business model, through which we implement our vision and strategy, can be summarized as follows: We create value by first identifying the business needs of our customers and then developing and delivering a portfolio of cloud solutions, services, and support that address these needs. We strive to continuously improve our solutions, identify further business needs, and deliver enhanced value to our customers.

We derive revenue from fees charged to our customers for subscriptions to use our cloud solutions. Software licenses, on-premise support, consulting, development, training, and other services also contribute significant revenue.

## 1.3 Supply Chain Structure

SAP does not manufacture any physical products. However, for the purposes of running our daily operations in our offices and data centers, we buy products and services from across the globe.

We acknowledge that in our extended supply chains, we are exposed to risks in the area of working conditions, environment or health and safety, especially when purchasing products or services from high-risk industries or when purchasing in countries with higher risks to human rights. SAP actively manages and assesses the social and ethical impacts of its supply chain, with a focus on protecting vulnerable groups and fostering responsible business practices throughout its value chain.

We assess the potential impacts of these purchases on the following groups of value chain workers:

- Upstream tier 2 to tier n, meaning any indirect suppliers that we do not have a contractual relationship with, but whose goods or services are relevant for our business activities. Here we assess, for example, the impact from activities related to the manufacture of the hardware we use.
- Upstream tier 1, meaning direct suppliers with whom we have a contractual relationship. Our direct business relationships include workers in the service industry, some of whom, such as IT support and facility management staff, work on SAP's premises.
- Downstream tier 1, meaning our partners who sell SAP solutions to our customers, or who service or run our solutions for them; these partners usually employ knowledge workers.

To ensure responsible sourcing of goods and services, SAP applies the following procurement principles and measures:

**Procurement ethics:** SAP's procurement is guided by the SAP Code of Ethics and Business Conduct and the SAP Supplier Code of Conduct. SAP does not engage with suppliers whose practices conflict with its ethical, sustainability, and UN Global Compact principles on human rights, labor, environment, and anti-corruption. Suppliers are expected to adhere to these standards.

**Human rights due diligence:** SAP conducts ongoing due diligence across its supply chain to identify, prevent, and mitigate risks related to human rights, labor standards, and environmental impact. These efforts are aligned with international frameworks such as the International Bill of Human Rights, ILO core conventions, and applicable regulations (e.g., the German Supply Chain Due Diligence Act), and are embedded into supplier risk analysis and management processes.

**Sustainable procurement:** SAP integrates environmental criteria into sourcing and supplier selection. Suppliers are required to demonstrate environmental policies and programs to qualify as preferred suppliers. Key measures include promoting energy-efficient products and services, reducing electronic waste, supporting net-zero and carbon-neutral supply chains, minimizing single-use plastics, and improving waste and water performance. Environmental requirements are embedded in procurement processes such as RFPs, RFQs, and contracts.

**Social procurement:** SAP promotes supplier diversity and inclusion by actively sourcing from social enterprises and diverse suppliers, including minority-owned, and women-owned businesses. Suppliers are also encouraged to adopt their own diversity initiatives.

## 1.4 Modern Slavery Risk Management Governance

Our due diligence process is driven collaboratively by our Human Rights Steering Committee and multiple lines of business, including People & Culture, Procurement, and Global Risk & Assurance Services, and monitored by our Human Rights Office, which reports to the SAP Executive Board at least once a year, and more often if required.

SAP's human rights strategy is anchored within the organization through multiple operational areas:

**Human Resources (People & Culture):** Responsible for processes and policies that contribute to implementing the human rights strategy, including ensuring employees do not pay agency fees or deposit identity documents during recruitment, and recording employee age during hiring to prevent child labor and protect underage trainees.

**Purchasing/Procurement (Global Procurement Organization):** Responsible for implementing the risk analysis and preventive and remedial measures in the supply chain, cooperating with Global Finance Success.

**Global Legal Department:** Advises on the interpretation and implementation of the German Supply Chain Due Diligence Act (LkSG), as well as other applicable laws.

**Risk Management (Global Risk & Assurance Services, GR&AS):** Responsible for risk analysis in SAP's own business operations with dedicated sustainability risk specialists who have expertise in human rights and environmental risk analyses, supported by local risk managers.

**Office of Ethics and Compliance (OEC), People Compliance, and Corporate Security Investigations:** Share responsibility for the complaints mechanism.

The ultimate responsibility for compliance with human rights and environmental due diligence across SAP's business operations, extended supply chain and product lifecycle lies with the SAP Executive Board.

On January 1, 2023, SAP appointed a Human Rights Officer and her deputy. These two employees are part of the Corporate Sustainability team and work closely with a steering committee, which supports the integration of the due diligence obligations into their respective processes with resources and strategic links.

## 1.5 Information Gathering and Consultation

SAP Australia Pty Ltd, SAP (UK) Limited and Concur Technologies (UK) Limited prepared this statement with input from SAP SE's parent company human rights due diligence program, as described above. This included contributions from relevant functions such as the Global Procurement Organization, Human Resources, Office of Ethics and Compliance and Global Security Investigations, which provided input on supply chain risks, labor practices, and related processes. The UK and Australian subsidiaries consulted and aligned with each other during preparation to ensure consistency across jurisdictions.

## 1.6 Stakeholder Engagement

In 2025, SAP drew on a range of external expertise and stakeholder perspectives to inform its human rights due diligence in the supply chain and the identification of modern slavery risks. This included using country and sector-specific risk information from international organisations such as the World Bank and the CSR RisikoCheck of the German Helpdesk Wirtschaft und Menschenrechte, as well as engaging with business and sustainability networks like the UN Global Compact, econsense e.V. and the Human Rights Working Group of Business for Social Responsibility (BSR) to deepen its understanding of salient human rights risks.

## Section 2: Policies in Relation to Modern Slavery and Human Trafficking

SAP maintains comprehensive policies and commitments that address modern slavery and human trafficking risks across our operations and supply chain.

### 2.1 Internal Operating Policies

#### SAP Global Human Rights Commitment Statement

SAP's policy statement (Global Human Rights Commitment Statement) outlines SAP's responsibility to respect human rights across business operations and extended value chain. It describes SAP's human rights-related action areas, governance and risk management system, prioritized risks, preventive and remedial measures, and expectations for employees and business partners.

We do not accept forced, bonded, or involuntary prison labor nor any form of human trafficking. Employment at SAP is voluntary. Employees are free to leave their jobs after any required notice periods, where applicable and consistent with their employment contracts. In SAP's recruiting and hiring processes we ensure that employees do not have to pay recruitment fees. We also make sure that they are not required to lodge deposits, identity papers, or any other documents that might limit the worker's legal status, their freedom to travel or the ability to leave their job temporarily or permanently upon commencing employment with SAP.

#### SAP Global Code of Ethics and Business Conduct for Employees

SAP is committed to respecting its employees' fundamental rights at work. As outlined in SAP's Global Code of Ethics and Business Conduct for Employees, employees are also expected to comply with all applicable laws, regulations, company policies, and fundamental principles relating to human rights.

#### SAP Supplier Code of Conduct

The Supplier Code of Conduct requires suppliers to uphold human and labor rights, provide a safe and healthy work environment free of discrimination to workers and treat them with dignity and respect. The most recent version was published in 2025. The Supplier Code of Conduct requires all suppliers to:

1. Prohibit forced labor, human trafficking, slavery, and child labor
2. Provide safe and healthy work environments free of discrimination
3. Treat workers with dignity and respect
4. Pay wages meeting or exceeding legal minimums
5. Respect freedom of association
6. Conduct human rights risk assessments in their own operations and supply chains
7. Provide access to remedy in case of human rights violations

Available at: [www.sap.com/about/agreements/sap-supplier-portal/code-of-conduct.html](http://www.sap.com/about/agreements/sap-supplier-portal/code-of-conduct.html)

### **SAP Partner Code of Conduct**

Partners are required to adhere to similar standards as suppliers, including prohibition of modern slavery and expectations to uphold labor rights. The SAP Partner Code of Conduct was last updated in 2025.

Available at: <https://www.sap.com/documents/2023/07/02b2d2b7-7e7e-0010-bca6-c68f7e60039b.html>

### **SAP Global Anti-Discrimination Policy**

SAP prohibits any form of discrimination based on personal factors including race, color, gender, age, disability, sexual orientation, gender identity, religion, national origin, or other protected characteristics. We do not tolerate physical, psychological, or sexual harassment.

All SAP employees worldwide (except SAP Deutschland) are required to complete mandatory annual training on this policy. Participation rate in 2025: 99%.

### **Child Labor Prohibition**

SAP does not tolerate child labor. Our recruitment and hiring processes, and our policies, prohibit it. To foster quality education and job opportunities, SAP offers various vocational training programs, which may include minors under the age of 18. These individuals receive a special employment contract, and we take extra care to protect their well-being and to ensure that their contractual working hours are not exceeded.

### **Fair Wages and Working Conditions**

SAP ensures its employees' right to rest and leisure time in accordance with local labor laws and ILO conventions on labor standards regarding working hours.

SAP has set itself the goal of paying adequate wages — at least a living wage — to all employees worldwide, measured using the Value Balancing Alliance methodology.

### **Global AI Ethics Policy**

SAP further recognises the transformative potential of Artificial Intelligence (AI) for businesses, governments, and society, while acknowledging the economic, political, and societal challenges it may pose if not responsibly implemented. Guided by SAP's Global Human Rights Commitment Statement and based on UNESCO's "Recommendation on the Ethics of Artificial Intelligence", SAP's Global AI Ethics Policy establishes clear principles to enable the ethical development, deployment, and use of AI systems. These principles emphasize fairness, transparency, privacy, safety, and sustainability, among other core values. To check that SAP's AI systems adhere to the ethical standards set in the policy, clear governance processes are in place and orchestrated by SAP's AI Ethics Office. This includes the Global AI Ethics Steering Committee, which oversees internal

implementation, and the external Global AI Ethics Advisory Panel, which provides an outside-in perspective to enhance policies and decision-making.

## 2.2 Linkage to International Standards

SAP's policies align with internationally recognised human rights standards:

- International Bill of Human Rights (Universal Declaration of Human Rights, International Covenant on Civil and Political Rights, International Covenant on Economic, Social and Cultural Rights)
- ILO Core Labour Rights Conventions (freedom of association, collective bargaining, elimination of forced labor, abolition of child labor, elimination of discrimination)
- United Nations Guiding Principles on Business and Human Rights (UNGPs)
- OECD Guidelines for Multinational Enterprises on Responsible Business Conduct
- UN Global Compact Ten Principles

## 2.3 Communication and Enforcement

SAP policies were communicated to all employees globally through the following channels:

- Human Rights Commitment Statement
- Annual mandatory Code of Ethics confirmation by all employees (monitored by Office of Ethics and Compliance)
- Role-specific human rights due diligence training for procurement and risk management teams
- Policy documents accessible via internal SAP portal

We also communicated relevant documents to our suppliers and partners through the following channels:

- Supplier Code of Conduct and Partner Code of Conduct acknowledgment required during onboarding process
- Codes available on SAP supplier and partner portals
- Contractual requirements include Supplier Code of Conduct and Partner Code of Conduct compliance clauses

SAP's mechanisms to enforce adherence to these policies include:

- Employees:  
Mandatory confirmations and training completion tracking (for more information, see section 5. Training)  
Violations investigated by People Compliance and Corporate Security Investigations; disciplinary actions up to and including termination.
- Suppliers and partners:

Non-compliance addressed through dialogue-based approach; SAP may suspend or terminate business relationships for serious violations as a last resort.

## Section 3: Risk Management Processes

### 3.1 Risk Assessment Frequency and Timing

SAP conducts human rights risk assessments at least annually and on an ad hoc basis. The 2025 annual risk assessment was conducted during the first quarter.

### 3.2 Risk Assessment Governance

Purchasing / Procurement (Global Procurement Organization, GPO) in cooperation with Global Finance Success (GFS): GPO and GFS are responsible for implementing the risk analysis as well as preventive and remedial measures in the supply chain.

Risk Management (Global Risk & Assurance Services, GR&AS): GR&AS is responsible for the risk analysis in SAP's own business operations and for internal risk reporting.

Both areas are supported by the global Human Rights Office.

Results of the risk analysis are presented to the Human Rights Steering Committee and the SAP Executive Board.

### 3.3 Identifying and Assessing Risks: Methods and Sources

In our commitment to human rights, SAP conducts a comprehensive risk analysis across the value chain to identify and prioritize human rights risks, ensuring compliance with relevant legal frameworks.

We continuously monitor and evolve this process and seek to embed it into our organization and business relationships.

Through our Human Rights Due Diligence Program, SAP assesses and prioritizes the material matters relating to our own employees and value chain workers, such as adequate living wages, health and safety, equal treatment in employment, and the eradication of child and forced labor.

We use ESG risk management software to ensure we have a structured process for assessing potential impacts of our own operations and those of our direct ("tier 1") suppliers.

Our risk assessment process includes the following steps:

- Step 1: Performing an abstract risk analysis in which we evaluate country-specific and industry-specific risks related to human rights and environmental standards by referencing quantitative indicators from the World Bank and the United Nations and qualitative data from sources such as the CSR Risk Check of the German Helpdesk on Business and Human Rights.
- Step 2: Performing a concrete risk analysis in which we identify risks from our own operations and from our tier 1 suppliers. For our own operations,

we examine high-risk topic clusters more closely by interviewing experts, drawing on internal data from, for example, our complaints mechanisms and environmental management system, and on queries from the country-specific financial risk identification process. Through a newly introduced AI-powered analysis of the #Unfiltered survey results, we now systematically integrate employee feedback into the identification and assessment process.

Regarding our direct suppliers, we conduct detailed assessments of high-risk suppliers, particularly those with significant spend (that is, of more than €50,000) by using questionnaires to gather information about their response to the risks that were identified.

Step 3: Prioritizing potential negative impacts related to our own operations and value chain based on criteria such as the nature of our business activities, our ability to influence suppliers, probability and severity (scale, scope, remediability) of potential violations, and the nature of our causal contribution.

We integrate the findings into our regular risk analysis that is carried out at least annually and as required on an ad hoc basis. We also assess potential impacts related to our indirect ("tier 2-n") upstream supply chain and downstream value chain. For example, we use impact measurement and valuation to gain an understanding of positive and negative impacts in our value chain.

Based on our assessments, we have started to prioritize potential negative human rights impacts along the value chain:

- In our own operations: all salient impacts are addressed by sufficient effective mitigation measures, so the risk level is low, and we have not prioritized any risks for further action.
- In our direct and indirect supply chain: adequate living wages (medium risk, prioritized for further assessment).
- Related to products, services, and customers: non-discrimination and privacy.

### **3.4 Risk of Modern Slavery in Business and Supply Chain**

SAP's internal risk assessments have identified that, particularly in the indirect value chain, there could be vulnerable groups (including labor unionists, migrant and seasonal workers, informal workers, women, young workers, and workers with disabilities) at risk of negative impacts.

While SAP's double materiality assessment ("DMA") methodology recognises child, forced, or compulsory labor as material potential risks in its value chain, SAP has not identified any specific countries or commodities with a significant risk of child, forced, or compulsory labor among its value chain workers.

We have not identified any operations at significant risk of incidents of child labor or forced and compulsory labor in our own workforce.

## Section 4: Due Diligence Processes

### 4.1 Prevention and Mitigation

To prevent human rights risks, we integrate the results from the risk analysis into company policies and business processes and enhance these if needed.

In addition, existing sourcing and supplier management requirements and processes are continuously enhanced with human rights criteria based on our supplier risk analysis. Additional measures are defined per procurement category to address the specific risks and high-risk suppliers of the respective category.

SAP expects its suppliers to adhere to the same high standards of human rights and ethical conduct that it applies internally. It has established governance and risk management systems to identify, prevent, and address human rights risks in its supply chain.

SAP has integrated human rights considerations into relevant business processes to prevent modern slavery risks:

#### Supplier onboarding and contracting:

1. Supplier Code of Conduct acknowledgment required before contract execution
2. Contractual clauses require suppliers to comply with modern slavery laws and SAP standards
3. Third-Party Risk Management process includes ethics and compliance evaluation during supplier selection
4. High-risk suppliers subject to enhanced due diligence before onboarding.

#### Preventive Measures

SAP has put in place the following preventive measures to address potential risks and impacts in its value chain:

Action	Description	Expected Outcomes
Contractual assurance	Supplier and Partner Codes of Conduct are part of contractual arrangements with direct suppliers and partners.	Serve as basis for all subsequent preventive and remediation measures.
Supplier selection	GPO strengthens the supplier qualification process.	Better visibility over vendors, improved engagement, and vendor selection based on risk, environmental, and human rights performance.
Enablement of procurement personnel	In 2025, training was provided to procurement staff on due diligence and human rights	Increased awareness of policies, procedures, grievance

	issues most relevant to SAP. An information video is available online to all employees.	mechanism, and human rights impacts in GPO.
Collaborative action	In 2025, SAP joined an industry working group led by BSR to address labor rights in the AI data supply chain, including sector-wide human rights assessment and development of practical tools.	Enhanced understanding of risk. Practical tools to help SAP and AI suppliers implement a human-rights-based approach to labor rights issues.
Supplier engagement	In 2025, SAP piloted direct engagement with selected suppliers on the risk of withholding adequate living wages, applying living wage thresholds from Wage Indicator Foundation.	Mitigation of risk of withholding adequate living wages for upstream supply chain workers.
Remedial action	Complaints mechanism including Speak Out at SAP confidential reporting channel to encourage value chain workers to raise concerns.	Better identification and resolution of issues and enhanced remediation of existing harm.

## 4.2 Supplier and Worker Engagement

In 2025, SAP piloted direct engagement with selected suppliers on the risk of withholding adequate living wages. In this context, we applied living wage thresholds, as provided by Wage Indicator Foundation.

### Processes for Engaging with Value Chain Workers

SAP is actively engaged in several collaborative efforts, such as the Business for Social Responsibility's (BSR) Human Rights Working Group, the Peer Learning Group on Human Rights of the UN Global Compact Germany network, and the human rights and value chain cluster set up by econsense, the sustainability network of German business.

SAP currently does not have a process in place for directly engaging with workers in the value chain or their representatives. Once the EU Corporate Sustainability Due Diligence Directive has been transposed into national law, SAP will draft a rightsholder engagement concept, which will include individuals who may be particularly vulnerable.

In 2025, SAP initiated a pilot project in India to increase awareness of and trust in its complaints mechanism among value chain workers. Specific target groups that

potentially face an increased risk of human rights violations were selected, and targeted measures were designed to encourage their reporting of concerns.

### **4.3 Grievance Mechanisms / Complaints handling process**

We recognise that, even with the prevention and mitigation measures we have in place, there might still be negative impacts on workers in our value chain. To address these impacts, we implemented the complaints mechanism (including the Speak Out at SAP confidential reporting channel) to encourage our value chain workers to raise their concerns.

#### **Speak Out at SAP**

All concerns that relate to forced labor, human trafficking, debt bondage, child slavery, or any form of modern slavery can be reported through Speak Out at SAP, online or via the integrated hotline with local language support, confidentially, and if desired, anonymously.

Employees and managers can additionally raise any questions, concerns, or potential breaches to:

- their manager,
- the HRdirect department: open a ticket with HRdirect
- the People Compliance reporting portal Resolver
- the Security Investigations' Incident Reporting on SAP One

An objective, independent, and impartial investigation will be conducted upon receipt of information, reported in good faith, about behavior contrary to this commitment statement. If the investigation concludes that prohibited conduct has occurred, appropriate action commensurate with the findings will be taken.

Retaliation is strictly prohibited against anyone who, in good faith, reports violations of this commitment statement or participates in an investigation, even if the investigation does not ultimately prove the concerns.

Dishonest, bad faith, or otherwise abusive reports are prohibited.

Access Speak Out at: [www.sap.com/speakout](http://www.sap.com/speakout)

#### **Remedy for Human Rights Violations**

We are committed to working with affected people or their representatives to remedy any negative human rights impacts that SAP may have caused or contributed to. In our own business, all relevant teams and individuals work together to take immediate and long-term action to prevent human rights violations and stop them reoccurring. For more information, see the Own Workforce-Complaints Management and Investigations section of the SAP Integrated Report 2025.

### **4.4 Incidents of Modern Slavery**

At the time of publication, SAP is not aware of any cases of severe human rights incidents connected to its own workforce or value chain workers that constitute a

violation of the UNGPs, ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises (no cases in 2024).

With regard to potential human rights concerns and incidents involving upstream and downstream value chain workers, no grievances were noted through Speak Out at SAP in 2025 (of those noted in 2024, none were identified as severe).

While no incidents were identified, SAP recognises this does not guarantee absence of risks. We continue to strengthen detection mechanisms and encourage reporting through Speak Out at SAP and other channels.

## **Section 5: Training on Modern Slavery and Human Trafficking**

### **Code of Ethics Confirmation**

Every SAP employee is made aware of the Global Code of Ethics and Business Conduct for Employees and is under an obligation to comply. SAP employees are asked by the SAP Executive Board to confirm their commitment to the Global Code of Ethics and Business Conduct.

### **Anti-Discrimination Policy Training**

All SAP employees worldwide (except for employees of SAP Deutschland) are required to complete mandatory training on the SAP Global Anti-Discrimination Policy annually. This training covers topics such as non-discrimination, prevention of harassment, and respect for human rights. To achieve the objectives of the policy, SAP has set as a target an annual completion rate of 85% for its global anti-discrimination and anti-harassment training course. For 2025, the completion rate was 99% (2024: 97.1%). The course explains how to report incidents and how the investigation process works. In addition, SAP's Global People Compliance team offers preventive training courses ('Is it OK?' training and 'Preventing Workplace Discrimination and Harassment' training) aimed specifically at SAP managers.

### **Human Rights Info Sessions**

SAP provides information sessions for employees aimed at increasing awareness of SAP's impact on human rights, its policies and procedures, and its grievance mechanism. In 2025, employee representatives were consulted on mandatory training activities relating to antidiscrimination and AI ethics.

### **Role-Specific Due Diligence Training**

In 2025, SAP provided training to procurement staff on due diligence in general and on the human rights issues that are most relevant to SAP. In addition, an information video on human rights due diligence is available online to all employees.

### **Supplier Training**

SAP communicates the availability of its complaints mechanism through the SAP Supplier Code of Conduct, the SAP Supplier Portal, the SAP Partner Code of Conduct, and the SAP Partner Portal. Training for relevant suppliers on human rights due diligence will be explored as part of SAP's ongoing efforts to strengthen supplier engagement.

## Section 6: Effectiveness Assessment

The effectiveness of SAP's risk management and due diligence processes is reviewed annually as well as on an ad hoc basis. SAP employs a comprehensive, multi-layered approach to assess the effectiveness of its preventive, remedial, and due diligence measures. At the beginning of 2025, SAP tested a new approach to assess the appropriateness and effectiveness of its due diligence approach carried out in 2024, including: resources and expertise, preventive measures (including policies), remedial action, complaints procedure, risk analysis and prioritization process, and documentation.

SAP used a catalog with criteria derived from various guidance documents of the German Federal Office for Economic Affairs and Export Control, from standards for management systems, and from current literature on the German Supply Chain Act. The criteria were rated on a scale of 'yes,' 'partial,' and 'no' and then translated to a scale of 0% to 100%. This initial review enabled SAP to identify areas for improvement, such as targeted training and enhancing the accessibility of its complaints mechanism for value chain workers.

### Key Performance Indicators (KPIs)

SAP tracks the effectiveness of its actions through the following indicators:

- Completion rates of mandatory compliance training
- Number of grievances received through Speak Out at SAP and other reporting channels
- Number of reports concerning modern slavery practices from employees, the public, suppliers, or law enforcement agencies
- 100 % of suppliers are assessed based on high-level country and industry risk
- Almost 12% of direct (tier 1) suppliers worldwide are classified as abstract high risk (based on the suppliers' country-industry profiles)
- About 5% of total supplier spend identified as higher risk relative to total supplier spend for year

SAP specifically assesses effectiveness by monitoring whether any incidences of modern slavery have been identified through its risk assessment and audit processes, and by implementing questionnaires for significant suppliers.

SAP has not yet set quantitative targets to address material impacts on value chain workers. Before doing so, SAP plans to work on a KPI framework in 2026 as a prerequisite for setting meaningful targets.

## **Section 7: Additional Information**

For more information about SAP's human rights due diligence, please refer to the [SAP Integrated Report 2025](#), specifically the Human Rights (pp. 151–153), Own Workforce (pp. 154–178), and Workers in the Value Chain (pp. 181–184) sections.

## Approval and Sign-Off

This statement was approved by the Board of Directors of:

### SAP (UK) Limited

Date: June 23, 2026

Signed: \_\_\_\_\_  
Signed by: *Renaud Heyd*  
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Name: Renaud Heyd

Title: Director

### Concur Technologies (UK) Limited

Date: June 23, 2026

Signed: \_\_\_\_\_  
Signed by: *Victor Brito Domingos*  
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Name: Victor Brito Domingos

Title: Concur CFO

### SAP Australia Pty Ltd

Date: June 29, 2026

Signed: \_\_\_\_\_  
DocuSigned by: *Angela Colantuono*  
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Name: Angela Colantuono

Title: SAP ANZ MD