

SHARED SERVICES

ENTERING A NEW DIMENSION OF OPERATIONAL EXCELLENCE

SAP Strategies for Success
Shared Services and
Business Process Outsourcing

THE BEST-RUN BUSINESSES RUN SAP™





FOSTERING OPERATIONAL EXCELLENCE

SHARED SERVICES GENERATE SIGNIFICANT VALUE



“World-class performers have built more nimble sales, general, and administrative operations that are better prepared to identify and take advantage of opportunities in the market and deal with unexpected challenges.”

Richard T. Roth, Chief Research Officer, The Hackett Group

Shared services generate significant value to companies in all industries. They produce sustainable cost savings, increase process effectiveness, and achieve operational excellence in many critical areas of business. This technique is neither rocket science nor a fashionable trend. Replacing manual and disjointed processes through shared services pays off quickly. A well-prepared transition of business functions, combined with ongoing automation of labor-intensive, high-frequency transactions, can give companies an all-important competitive edge.

SHARED-SERVICES MODEL OVERVIEW

REDUCE COSTS, INCREASE EFFICIENCY

Service levels and efficiency are optimized by leveraging best practices and integrating manual and disjointed processes – a simple, yet powerful and well-established strategic concept.



Shared Services – A Simple, Yet Powerful Idea

Shared-services models are many, though all have one thing in common: they help companies achieve operational excellence and gains in efficiency and effectiveness. Advantages cover many important business areas, from finance and accounting and human resources management to procurement, facility management, and IT service management. Basically, a shared-services organization (SSO) is designed to deliver business services to other parts of a company better and at reduced cost. Service levels and efficiency are optimized by leveraging best practices and integrating manual and disjointed processes – a simple, yet powerful and well-established strategic concept. Many large companies worldwide already have a shared-services concept in place.

Technology Matters

State-of-the-art technology can help ensure that shared services create sustainable value through harmonized, standardized, centralized, and automated end-to-end processes within and across multiple parts of an organization. And savings are available no matter where in the world a company plans to run its SSO. Tight integration of your back-end systems and your organization's individual automation concept leads to more efficient processes. SAP® solutions enable you to link your business applications to complete end-to-end workflows. For example, the SAP Interactive Forms software by Adobe not only supports standardized, end-to-end processes but also helps to create transparency. Companies can achieve compliance more easily this way.

Technology is also all-important in creating a comprehensive framework for governance and service-level management within an SSO. Centralized utilities for identity management, administration, and access control – as well as ideally matching reporting and controlling tools – help to ensure that an SSO can meet both the highest service delivery standards and the important regulatory requirements of “segregated duties” in all transactions and authorizations. This governance and operations cockpit enables you to run your SSO like a business.

Shared services support all common communication and process channels and provide a wide range of service levels. Valuable elements can include, for example, portal-based self-services for SSO clients – including external customers, suppliers, employees, and managers. By delivering basic business functions as shared services, everything can be integrated into a highly effective system for staged interaction and service management (see Figure 1 below). This proven approach is capable of managing all kinds of service requests in the most effective ways possible.

Bridging Gaps

With a highly productive SSO, companies can leverage innovative technologies to bridge gaps between applications, processes, and communication channels worldwide. For example, the paper-digital divide among multiple transactions can be narrowed using SAP Interactive Forms. These forms have the same look and accessibility as familiar paper documents but are incorporated into an automated and secure communication process. In the shared-services model, interactive forms enable customers,

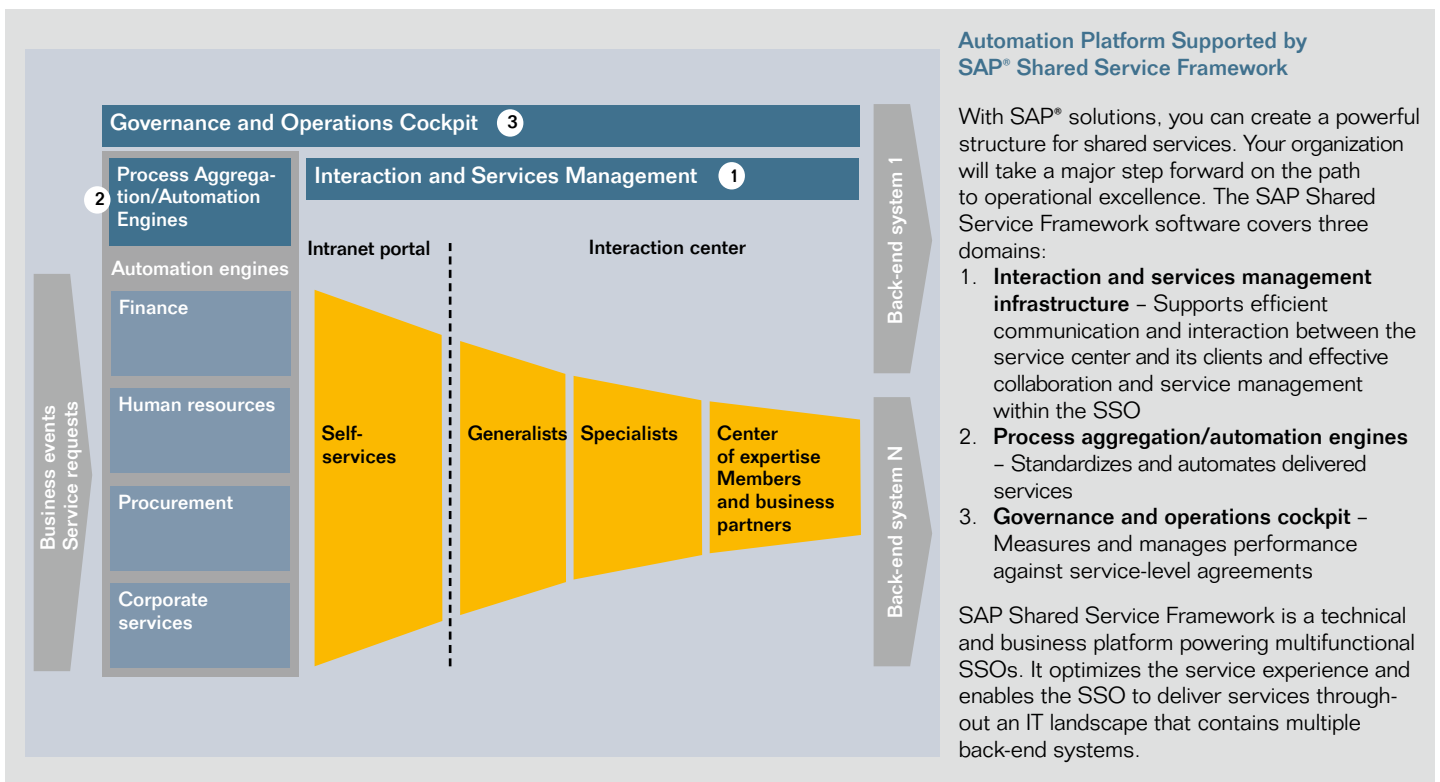


Figure 1: Shared-Services Automation Platform



partners, and employees to initiate business interactions and transactions as self-services. Online or offline, they simply enter data in either standard or personalized digital forms – generated from SAP applications and solutions – and transmit them directly to the system. This eliminates multiple, error-prone manual data input and extends the reach of existing enterprise applications.

The shared-services concept aims at operational excellence by transforming and adding sustainable value to the main parts of your company's business network.

Business Transformation Through Leveraging Best Practices

Mature shared-services organizations know that the value they offer is not

limited to cutting costs and improving efficiency. It is also in the operational excellence they promote by deploying best practices and innovative software solutions throughout a company's business network and directly into the familiar work environment of staff, managers, customers, and suppliers. In gaining relief from the cost and burden of time-consuming and routine tasks, shared-services clients can engage in higher-value business functions. In this way, SSOs contribute to accelerated transformation in organizations and their processes, while minimizing the expense and risk of change.

In many cases, a "hybrid" model of internal shared services and selective business process outsourcing (BPO) works best to reduce cost and risk, while offering improvements in capabilities

and expertise. For example, providers whose BPO services are powered by SAP software can help companies increase efficiency, innovation, and growth in the business areas a company has chosen to keep outside its strategic management focus.

A Rewarding Journey

So why isn't every company running a "perfect" SSO? Because success doesn't come overnight, and when it arrives, it must be actively maintained. Deploying shared services is, by nature, an ongoing task. When first considering a move toward shared services, a company needs to identify which processes can add the most value to their business as shared services. To then realize the full potential of its services, an SSO must continually evaluate its operations, apply best practices step-by-step, and constantly rethink and improve organizational, process, and technology models. The effort pays off in a big way. A successful SSO can take a company to new heights of efficiency and accelerate a necessary business transformation.

So Where to Start and How?

Let's look at research results and best practices in two business areas where the shared-services model is a relatively long-standing and widely accepted means for driving business value: finance and accounting and human resources management.

SHARED SERVICES IN FINANCE AND ACCOUNTING

WIDELY ACCEPTED AND SUCCESSFUL

In finance and accounting, the shared-services concept has been well-known for many years. The increasing presence of the Sarbanes-Oxley Act has served as a catalyst for increased automation to address critical compliance issues. At the same time, this automation mitigates the risk and the cost of errors through harmonized, standardized, and automated shared-services processes. As proof of concept, the number of companies availing themselves of these shared services has increased dramatically in the last four years, according to a performance study by The Hackett Group. Covering a 12-month period and analyzing more than 150 organizations across various industries and countries, the study shows that:

- The number of companies using shared services in 2008 was significantly higher than in 2004. A comparison with the results of a study conducted four years earlier shows an increase of from 64% to 92%.
- Sixty-five percent of all companies with SSOs have cut costs by 21% or more, with some seeing savings of over 60%.

According to The Hackett Group in its Finance Shared Services Performance Study of 2009, the most important factors in optimizing the SSO performance of world-class companies are:

- Standardization of processes
- Consolidation and simplification of processes

- Automation of processes and use of self-services
- End-to-end processes

The “Classical” Approach: Cutting Costs

The shared-services concept in finance and accounting has long served as a means to realize cost savings. The companies that have implemented this “classical” approach most effectively concentrated their efforts on automating labor-intensive, high-frequency, and repetitive transactions. The principles of segregating tasks within a business process and during execution – while synchronizing data – open up opportunities for large economies of scale.



“Sixty-five percent of all companies with SSOs have cut costs by 21% or more, with some seeing savings of over 60%.”

The Hackett Group, Finance Shared Services Performance Study 2009



Procurement – A Different Perspective

Lowering costs and running processes more efficiently are two major reasons why a company uses shared services. Gaining deeper business insight is another. Here's how this works in procurement: A shared-services organization (SSO) aggregates data around particular functions, putting into perspective a company's relationship to its suppliers by region, by division, and by individual supplier. Because the company can see overall

turnover and turnover per supplier, it can determine whether there are better or cheaper suppliers in other regions. It can negotiate prices and scope of supplies and services. It can put a collaborative sourcing strategy into full effect to realize significant economies of scale. When integrated into the solution portfolio of an SSO, an SAP® application for sourcing can help companies reap maximum benefit.

The payables and receivables functions have proven to be the natural choices for standardizing, centralizing, and improving the quality of both processes and information in shared-services operations for finance and accounting.

Accounts Payable

Shared services also have high potential for streamlining complex, critical processes in accounts payable. Supported by the SAP Invoice Management application by Open Text, a company's invoice-to-pay processes can be fully automated. For example, invoices from business partners can be scanned and digitized through an optical character recognition engine. Then they can be automatically verified against purchase orders or goods receipts, archived in the enterprise resource planning (ERP) software, posted to all related ledgers, and subsequently queued up for a payment run. Staff will only "touch" an invoice in case of an exception, such as when there's no

matching purchase order. In such a case, automated workflows can send an e-mail to an approver who reviews exceptions for payment. This way, in many companies the majority of invoices (85%) can be passed through the invoice-to-pay platform without requiring attention.

Accounts Receivable

A commonly cited area for aligning financial processes in shared-services organizations is receivables management. Many companies' accounts receivable functions operate from regional centers that inhibit process standardization. Typically, process steps are labor intensive, manual, and paper based. A centralized SSO approach makes it easier to standardize these processes and achieve large economies of scale. For example, advanced software solutions from SAP enable automated, rule-based clearings of most exceptions – for example, billing disputes or late payments. Companies

that move their dispute and collections management functions to a shared-services model can take advantage of special add-ons within the SAP Financial Supply Chain Management set of applications. Combined with the SAP ERP application, they automate follow-ups and related communications and steer agent attention to the most risky overdue accounts. This results in shorter time-to-cash receipt and reduced risk of bad debt write-offs.

Enabled Interaction

SAP has invested significant resources in developing standard functionality to enable interaction between first-level accounting generalists, second-level specialists, and centers of expertise for finance and accounting within an SSO. SAP delivers the building blocks for a powerful shared-service structure. Based on existing SAP solutions, organizations can create a fully integrated financial supply chain. This is an important distinction to be made when

evaluating financial software in a shared-services environment. Expert guidance from the software also quickly provides users with high-quality responses to most common and frequent questions from customers, suppliers, and other internal users. With these advantages, companies can offer customers and suppliers a well-structured and efficient channel to inquire about invoice and payment status, improving customer and supplier service and loyalty. Advanced ticketing and routing functionality and unique features for case-related documentation of daily routine checks and tasks enable mapping and reporting of every detail of the daily work within an SSO.

Valuable Tools and Insights for Operation Managers

The SAP BusinessObjects™ portfolio expands the analytical capabilities of SSO operation managers to measure and track performance. It complements the SAP NetWeaver® Business Warehouse component, which focuses on information discovery and delivery and helps build dashboards for key stakeholders. Integrated, consistent, and up-to-date data is provided for all serviced units. SSO operation managers are further supported by powerful tools that provide valuable insights into governance and service-level management topics: Have we reached our service-level agreements? How can we improve? How can we avoid future problems? Need for action can be identified with the help of dashboards showing how near-real-time performance measures against defined service-level agreements. For further analysis, managers can comfortably drill down to organization,

process, and item level to immediately investigate causes of upturns and downturns in service delivery performance. In this way, both internal and outsourced services are managed efficiently and safely.

A Financial Engine for Moving up the Value Chain

As the effects of changes to monetary and credit markets – and other aspects of overall globalization – continue,

finance and accounting move steadily from being backward-looking, number-crunching organizations to future-oriented providers of proactive business strategies and deep analysis and insight. Many companies realize that shared services can accomplish much more: they can help make the most of a wide range of opportunities and all-important knowledge embedded in the financial value chain. In other words, finance shared services are moving the entire finance operation up the value chain.

“We’ve managed to reduce the cost of some finance operations by as much as 30%. As we look to the future, we see further automation potential in many areas of business.”

Mick Crowder, Head of Shared Services, British Waterways

British Waterways

British Waterways is the public corporation responsible for protecting, maintaining, and developing the 2,200-mile network of rivers and canals of England, Scotland, and Wales. It is realizing significant automation benefits through its shared-services platform for nearly 2,000 employees. The financial processes of the midsize corporation are running more efficiently and securely – from accounting, purchase to payment, and procurement to its International Financial Reporting

Standards-related transactions. Management of absences and time sheets has also improved.

British Waterways has achieved the following benefits:

- 30% cost reduction
- 60% direct debit-debt reduction
- Electronic issue of 60% of purchase orders
- 69% reduction in unallocated cash
- On-time payment of 98% of invoices
- On-time issue of 100% of invoices
- Reduction of debtor days from 42 to 35

HR SHARED SERVICES

DRIVING EFFICIENCY AND FLEXIBILITY



“Our HR staff is spending less time on administrative work and more time on value-adding tasks. HR has become an even more valuable business partner, helping the company reach its corporate goals.”

Werner Brandt, Member of the Executive Board, Chief Financial Officer, SAP AG

Shared services are proven and well established in the area of HR management. Shared services introduce sustainable cost savings for HR management and open new horizons for talent management and flexible workforce planning. The shared-services approach supports organizational changes and higher HR operational flexibility – which is especially beneficial for rapid expansion, mergers and acquisitions, and entering new markets.

Process automation enables HR departments to get the most out of their resources and improve efficiency.

Innovative processes based on the SAP ERP Human Capital Management solution and supported by digital forms comprise a powerful automation framework that takes full advantage of SAP Interactive Forms. This setup offers end users and IT departments an appealing interface and allows for standardization and automation of processes across business roles.

With shared services, HR can really begin to contribute more value to the company's overall performance and optimize its service delivery.

Increased Effectiveness Through the Years

Benchmarking studies on HR management and shared services, conducted by the Americas' SAP Users' Group (ASUG) and SAP, show that adoption of shared services drives significant improvements in efficiency and effectiveness: performance can be improved by 20% to 30% across HR as a whole. High-performing organizations may even achieve 40% to 50% improvements. Another key finding is that the maturity of SSOs correlates positively with improvements across the supported

company's HR department in efficiency and effectiveness. The higher the level of process standardization, global coordination, self-services adoption, and technology integration, the better and the more efficiently the supported processes are proven to run.

Later results from the 2009 ASUG survey revealed that companies that engaged a high level of adoption and a broad scope of shared services significantly improved productivity, cost per transaction, and customer satisfaction. Companies that engaged a lower level of shared services improved, but not as dramatically. Similar results were found regarding process standardization. More mature levels of standardization correlated positively with increased productivity, reduced cost per transaction, and reduced error rates.

An Ongoing Challenge

Some organizations have lagged behind in reaping the full rewards of their shared-services investments. In some cases, rewards have fallen short of expectations during the initial implementation, while in other cases, the benefits were not sustained or did not increase over the medium- and long-term. A number of "first movers," who successfully started the model in the 1990s, declined to adopt more advanced technology and business processes, lost their cutting-edge status, and now have fallen behind. The proven winners are those committed to continuous improvement in their shared services through globalizing, automating, and widening the scope from single-function to multifunctional SSOs.

Tried and Tested: A Three-Layer SSO Model

As the 2009 study by The Hackett Group reveals, with a nearly 50% increase in use over the past three years, a shared-services approach has become the standard approach to corporate finance. Today, companies typically spend almost 40% less on financial operations than they did in 1992. But notably, world-class finance and HR organizations spend only half of what companies typically do and have seen even greater cost reductions. At the same time, these companies show dramatically higher productivity, better quality, and satisfactory customer service.

But what is their key to operational excellence? As Roy Barden, European advisory services director at The Hackett Group, observes: "World-class SSOs are evolving towards a three-layer model. Most have established large-volume

transaction processing centers in low-cost labor markets. In addition, they've established centers of excellence which are responsible for service delivery and serve as the primary interface to the business leaders. These are often much closer to the business geographically. Finally, high-level knowledge workers are likely to be colocated with the business units, so they can serve as on-site business partners. All this puts them in a better position to provide value-added services such as decision support, reporting, and analysis." Within this three-layer model, which can be supported by SAP Shared Service Framework, The Hackett Group sees a growth in multifunctional SSOs. These SSOs incorporate a wide range of back-office operations that go beyond finance to include important areas such as HR, procurement, facility and real estate management, and IT service management.

"SAP Runs SAP"

As a high-performance company, SAP maintains a strategy to effectively and efficiently support core internal functions through shared services. Three regional shared-services centers operating on a single technical shared-services platform provide HR and financial and accounting services to SAP branch offices in 70 countries and in 15 different languages. Automation is the key to the sustainable success of SAP's global shared-services organization. For example, employee self-services – which

include application for leave of absence, online pay slips, bank details, and address maintenance – have empowered SAP employees to manage many processes themselves. Online access to the HR product catalog via a self-service greatly enhances transaction efficiency, accuracy, and transparency for employees. In addition to providing outstanding service to SAP employees, SAP business service centers in the HR and finance departments give company decision makers unique insight into how "SAP runs SAP" in special executive forums. The centers also serve as a real-world example of how a holistic approach to shared services works.

BEST PRACTICES

HOW TO REALIZE THE FULL POTENTIAL OF HR SHARED SERVICES

Dividing responsibilities within the shared-services organization allows for maximum specialization of resources, takes advantage of economies of scale, and helps optimize service levels and cost. An ASUG benchmarking study identified several best practices used by top-performing companies to exploit this strategy to realize the full potential of their HR shared services.

Differentiated Shared Services

Top-performing HR organizations are dividing responsibilities within the SSO into first-level services, second-level services, and centers of expertise. This allows for maximum specialization of resources, takes advantage of economies of scale, and helps optimize service levels and reduce costs. At least 80% of all employee and manager requests not addressed through self-services are solved by first-level knowledge databases and FAQ tools. Requests that can't be handled immediately this way are routed to the more specialized second level, where sufficient expertise exists to resolve the vast majority of cases. Typical transactions are payroll, employee-data management,

benefits and pension plan administration, and employee-relocation transactions.

Centers of expertise take care of activities that require deep process knowledge or specialist counseling, such as compensation or benefits planning, training and recruiting, and workforce planning.

The Right Strategy: Nearshore and Automated Processes

For many years, outsourcing of labor has been looked at as the "silver bullet" for significant cost savings. Many organizations have realized that nearshoring, in combination with far-reaching process automation, is more promising. It is the key to mitigating the risk and maximizing the added value from outsourced services. However, selecting the right service provider is important. A service provider leveraging scale through a best practices-based platform such as one supported by SAP software can add even more significant value. With such a platform, the provider can offer modular services and flexible deployment options and tightly integrate processes end to end.

Global Standardization and Coordination

Global coordination of shared services offers significant value through increased efficiency and economies of scale – but benefits go much further. With standardized HR processes shared across countries and throughout the organization, companies can establish a foundation for a holistic approach to talent management and maintain a single set of talent- and workforce-related data throughout the enterprise. Global shared services can also facilitate large, complex mergers and acquisitions that span multiple regions and countries.

The Payoff of Transparent Governance Processes

Effective governance across all functions is especially valuable in HR shared services. Executives enjoy oversight and visibility into data that measures and tracks the efficiency of all major processes. Stakeholders can use metrics such as service-level agreements and key performance indicators to capture and communicate data on performance against targets, service levels, project status and progress, and future plans.



Access to SAP® Software from Microsoft Office and Lotus Notes

Alloy™ software by IBM and SAP and Duet® software give companies access to SAP® applications through Microsoft Office and IBM Lotus Notes. This gives shared-services clients the convenience of accessing personalized self-services from their most familiar work environment. Using the Microsoft Outlook calendar, for example, employees can perform HR functions themselves, such as creating time data or requesting a leave of absence.

Maximized Self-Service Adoption

Organizations passing the maximum possible number of requests through portal- and role-based self-services can gain a high level of efficiency. Effective self-services empower employees through technology that allows them to work within a familiar software environment. Self-services are most effective

when firmly reinforced through the corporate culture, with the transformation of service processes into adoption of shared services becoming a company's main strategy for operational excellence. Leading organizations already address 60% or more of their requests through self-service functionality, improving the quality of their system data and reducing transaction costs by almost 50%.

The Right Framework for a Global Shared-Services Organization

The SAP Shared Service Framework software bundles, structures, and routes incoming requests, which leads to efficient case management, process transparency, and better service quality based on a standard-service catalog with predefined service-level agreements.

This allows shared-services organizations (SSOs) to operate globally on a single automation platform that supports multifunctional SSOs fully integrated with all back-end systems. Communication and interaction with SSO clients focus on the customer. All communication channels are secure and reliable and can be measured and managed effectively. Cooperation within the SSO spans countries, regions, and time zones.

The Full Potential of Shared Services

World-class companies are using the innovative SAP Shared Service Framework in conjunction with ERP solutions to optimize their SSOs. Streamlined service management processes enable service experts to resolve issues by providing knowledge database, case management, and ticket functions. With a multitude of technologies to choose from – including traditional phoning, Internet-based telephony with SAP Business Communications Management software, e-mail, fax, self-services, interactive forms, and mobile phone – access channels can be tailored to individual work styles and the habits of customer groups. For example, skilled trade and services professionals can access self-services via kiosk terminals. Preconfigured rules automatically guide them to the correct business process and trigger appropriate scripts, alerts, and knowledge management articles based on specific business data and events. This is especially vital for companies that experience frequent restructuring and changes. The same basic principles can be applied in finance and accounting, IT service management, procurement, and facility and real estate management.

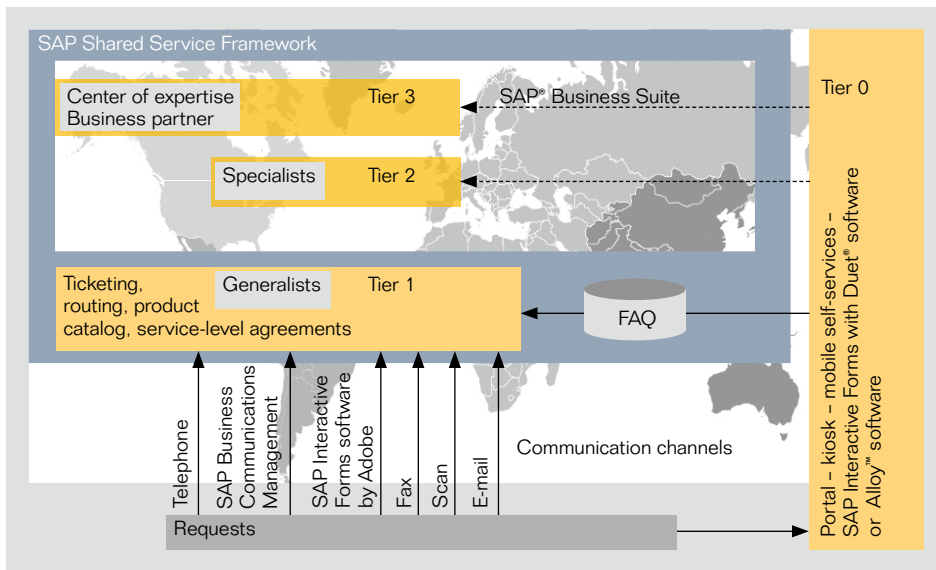


Figure 2: Organization and Communication Within a Global Shared-Services Organization

HR CUSTOMER REFERENCES

Essent – A Single Point of Contact for HR Processes

To strengthen its leading position in the energy market, Essent N.V. needed to accommodate an expanding base of both internal and external employees. The Dutch utilities company decided to consolidate its personnel administration processes and enhance HR-related services. Within two months, SAP Shared Service Framework was implemented and the company realized its goals, specifically:

- Essent's Web-based HR shared-services platform became a one-stop partner for all personnel information and related services.
- Questions are no longer processed through unstructured and error-prone phone calls and e-mail.
- HR employees can handle far more tasks and react more flexibly and quickly, in part because well-structured processes guarantee quick transfers of consistent data.

“Employees now have one point of access for all information and services, for example, for pension plans, salaries, and car rentals. This is an ideal situation.”

Esther Hehne, HR Manager, Essent N.V.

Bayer – Standardizing and Automating Worldwide HR Processes

Bayer AG chose to meet its goals of cutting costs, improving efficiency, and supporting strategic initiatives more effectively by centralizing, standardizing, and automating its worldwide HR processes. A global HR platform based on the SAP ERP application integrates applications for HR administration, payroll, and manager and employee self-services – many of them delivered via electronic personnel records, SAP Shared Service Framework, and kiosk terminals for skilled trades and services professionals.

An SSO is already taking care of most HR issues – including payroll accounting, recruitment, advanced training, and even the assignment of international positions. On the Bayer intranet, an HR portal offers round-the-clock manager and employee self-services. Employees



can update their personal data, apply for leave of absence, or register for courses. Self-services have significantly reduced the administrative overhead at HR.

Bayer aims at taking care of 80% of all HR requests through the first level of its SSO. Since 2009 an extended team of 200 has been responsible for all HR issues at the Bayer Group. Supported by SAP Shared Service Framework, the SSO can be contacted via telephone, fax, and e-mail.

SHARED SERVICES

THE FUTURE LOOKS BRIGHT

As studies and successful corporate practices show, SSOs support operational excellence and effective governance. By using the latest technological innovations, companies can continually drive enhanced standardization and automation for maximum effectiveness and lowest possible cost. Though the decision for shared services must be business-driven, keys to success include both a robust and flexible architecture and a standardized automation platform. SAP's holistic approach to shared services combines business transformation consulting expertise, support for best practices, and software in a complete package.

A Solid Foundation for Shared Services

Current ERP solutions provide the transactional backbone for most vital processes within modern companies. Financial management and human resources management software commonly streamlines and automates key administrative business processes. Standardized process definitions, business rules, and data structures complement one another and provide an ideal framework for efficiency and excellence. Supported by SAP Shared Service Framework combined with scalable ERP solutions, companies can transform their business smoothly, create end-to-end processes, and make valuable functionality available to their end users in their familiar working



environment. Advanced technology helps automate manual tasks and improve efficiency.

Are You Ready?

SAP is ready to support your company on the road to becoming a future-oriented SSO. SAP Business Suite software is engineered to sustainably support your company in its financial operations, human resources management, procurement activities, facility and real estate management, IT service management, and other key areas of business. By deploying its own global SSO, SAP has proven the value of this model and been reaping its benefits for many years. Many multinational and global corporations rely on SAP as their trusted advisor

in delivering critical enterprise processes for SSOs. SAP stands by your side to help your company capture full value from your shared-services initiatives. We know how to prepare the way for sustainable success. You can count on custom-fit consulting services for all phases of business transformation: from discovery and evaluation to implementation, operations, and continuous improvement. If you want to be prepared from the start, contact us.

Find Out More

To find out more about shared services and how SAP can help your company reach operational excellence, please visit www.sap.com/sharedservices.

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