

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

The Supervisory Board of SAP SE:

We consent to the incorporation by reference in the registration statements (Nos. 333-60399, 333-65083, 333-30380, 333-41762, 333-63496, 333-63464, 333-102564, 333-167870, 333-173782, 333-190780 and 333-213436) on Form S-8 of SAP SE of our report dated February 22, 2017, with respect to the consolidated statements of financial position of SAP SE as of December 31, 2016 and 2015, and the related consolidated statements of income, comprehensive income, changes in equity, and cash flows for each of the years in the three-year period ended December 31, 2016, and the effectiveness of internal control over financial reporting as of December 31, 2016, which report appears in the December 31, 2016 annual report on Form 20-F of SAP SE.

/s/ KPMG AG  
Wirtschaftsprüfungsgesellschaft

Mannheim, Germany  
February 22, 2017