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

MICHAEL NEDROW 2116 Waterford Drive Lancaster, PA 17601	:	CIVIL ACTION – LAW
Plaintiff,	:	No.
vs.	:	
SAP AMERICA, INC. 3999 West Chester Pike Newtown Square, PA 19073	:	JURY TRIAL DEMANDED
and	:	
SAP SE c/o SAP Labs, 3410 Hillview Ave. Palo Alto, CA 94304	:	
Defendants.	:	

COMPLAINT

NATURE OF THE ACTION

1. Plaintiff is an experienced executive who worked for Defendants for over eight years. Plaintiff made a whistleblower report under the Sarbanes Oxley Act in January 2023 concerning the refusal of Defendants' executive Greg Petraetis to adopt an internal framework intended to prevent corruption and comply with the laws of the Federal Republic of Germany and the European Union, as ordered by Defendant SAP SE's Board of Directors. Plaintiff's manager, a German citizen, and the SAP Law Department had informed him that implementation of this framework was a "red flag" mandatory compliance issue mandated by the Board of Directors, and therefore he reasonably believed that failure could have serious and extremely costly legal consequences. Defendants punished Plaintiff for this report by removing most of his duties, cutting his bonus in half, threatening his job, directing him to find another job, refusing to

place him in numerous open positions for which he was well-qualified, and constructively terminating him. Defendants also discriminated against Plaintiff based on his age in refusing to hire him into numerous open positions. One SAP SE hiring manager expressly told Plaintiff that he intended to hire someone younger for the position.

JURISDICTION

2. This Court has original subject matter jurisdiction of this case under 28 U.S.C. §1331 because this action arises under the laws of the United States, specifically the Sarbanes Oxley Act of 2002, 18 USC §1514A(a), as amended by the Dodd Frank Wall Street Reform and Consumer Protection Act of 2010, and the Age Discrimination in Employment Act of 1967, 29 U.S.C. §621 et seq. This Court has supplemental jurisdiction over Plaintiff's state law claims.

3. Venue is proper in the Eastern District of Pennsylvania because a substantial part of the events or omissions that give rise to the claim occurred in this district.

4. Plaintiff filed a Charge of Discrimination with the EEOC alleging age discrimination on or about August 4, 2023, and that charge was cross-filed with the Pennsylvania Human Relations Commission. More than sixty days has elapsed since the filing of that charge.

5. Plaintiff filed a Sarbanes Oxley Complaint with the Department of Labor on August 8, 2023 and more than 180 days has elapsed without a decision by the Department of Labor.

APPLICABLE LAW

6. Plaintiff submits this Complaint pursuant to 18 U.S.C. §1514A (a), which states:

> No company with a class of securities registered under section 12 of the Securities Exchange Act of 1934 (15 U.S.C. 781), or that is required to file reports under section 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 780(d)) including any subsidiary

> or affiliate whose financial statements of such company, or nationally recognized statistical rating organization (as defined in section 3(a) of the Securities Exchange Act of 1934 (15 U.S.C. 78c), [1] or any officer, employee, contractor, subcontractor, or agent of such company or national recognized statistical rating organization, may discharge, demote, suspend, threaten, harass, or in any other manner discriminate against an employee in the terms and conditions of employment because of any lawful act done by the employee—
>
> (1) To provide information, cause information to be provided, or otherwise assist in an investigation regarding any conduct which the employee reasonably believes constitutes a violation of section 1341, 1343, 1344, or 1348, any rule or regulation of the Securities and Exchange Commission, or any provision of Federal law relating to fraud against shareholders, when the information or assistance is provided to or the investigation is conducted by—
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> (A) A Federal regulatory or law enforcement agency;
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> (B) Any member of Congress or any committee of Congress; or
>
> (C) A person with supervisory authority over the employee (or such other person working the employer who has the authority to investigate, discover, or terminate misconduct); or
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> (2) To file, cause to be filed, testify, participate in, or otherwise assist in a proceeding filed or about to be filed (with any knowledge of the employer_ relating to an alleged violation of section 1341, 1343, 1344, or 1348, any rile or regulation of the Securities and Exchange Commission, or any provision of Federal law relating to fraud against shareholders.

7. In 1977, Congress amended the Securities Exchange Act via the Foreign Corrupt Practices Act (the "FCPA"), adding provisions requiring public companies to make and keep detailed and accurate "books, records and accounts." 15 U.S.C. §78m(b)(2)(A). The SEC imposes strict liability for inaccurate or insufficiently detailed books and records because the statute does not require materiality or scienter. In other words, a public company may be held liable for sloppy entries, or lack of entries, in its books and records, no matter how small, and regardless of whether there was any intent to deceive.

8. The same law added provisions requiring public companies to "maintain a system of internal accounting controls sufficient to provide reasonable assurances that . . . transactions are executed in accordance with management's general or specific authorization," among other things. 15 U.S.C. §78m(b)(2)(B).

9. The "books and records" and "internal controls" provisions of the FCPA apply to Defendants and have nothing to do with bribery or corruption, let alone foreign corruption.

10. The SEC has promulgated rules concerning these "books and records" and "internal controls" requirements, namely Securities Exchange Act Rules 13a-15, 15d-15, 13b2-1 and 13b2-2.

FACTUAL ALLEGATIONS

11. Plaintiff Michael Nedrow is a citizen of Pennsylvania with a residence at 2116 Waterford Drive, Lancaster, PA 17601.

12. Defendant SAP America, Inc. is a Delaware corporation with its principal place of business at 3999 West Chester Pike, Newtown Square, PA 19073. SAP America, Inc. is a subsidiary or affiliate of defendant SAP SE whose financial information is included in the consolidated financial statements of SAP SE.

13. Defendant SAP SE is a corporation organized and existing under the laws of the Federal Republic of Germany, with its United States address at c/o SAP Labs, 3410 Hillview Avenue, Palo Alto, CA 94304.

14. SAP SE is a public company which trades on the New York Stock Exchange via American Depositary Shares. SAP SE is required to file reports with the SEC under Section 15(d) of the Securities Exchange Act of 1934. SAP SE has a class of securities that must be registered pursuant to Section 12 of the Securities Exchange Act of 1934.

15. At all times pertinent to this case, employees of SAP America, Inc. acted as agents of SAP SE and employees of SAP SE acted as agents of SAP America, Inc.

16. Defendants were joint employers of Plaintiff.

17. Defendants are the world's largest provider of Enterprise Application Software, with global headquarters in Waldorf, Germany and an American main office in Newtown Square, Pennsylvania.

18. Plaintiff is an experienced executive employed by Defendants as a Regional Adoption and Execution Director, with a compensation package of approximately $270,000 per year plus benefits. Plaintiff was employed by Defendants for over eight years. In his position as Regional Adoption and Execution Director, three people reported to him.

19. Prior to 2023, Plaintiff received nothing but positive reviews and bonus "individual modifiers' in the range of 90-110%. He was never reprimanded, officially or unofficially, for any issue whatsoever, at Defendants or any of the other four major tech companies he worked for earlier in his career.

20. Since at least 2015, SAP was under investigation by the U.S. government authorities for alleged international bribery and corruption.

21. Since the time Plaintiff started working for Defendants in 2015, Defendants have placed great emphasis on training employees in ethics and compliance issues. Plaintiff was required to undergo many hours per year of ethics and compliance training. SAP employees knew that SAP was under a greater microscope from the US DOJ because of an ongoing corrupt practices investigation.

22. Defendants' compliance training informed Plaintiff that compliance issues were very serious and could involve large criminal and administrative penalties.

23. In January 2024, the U.S. Department of Justice announced that SAP entered into a Deferred Prosecution Agreement and agreed to pay a criminal penalty of $118.8 million and administrative forfeiture of $103 million to resolve investigations of violations of the Foreign Corrupt Practices Act involving bribery in South Africa and Indonesia dating back to 2013.

24. In August 2022, Plaintiff was directed by his management to ensure that Latin America and North America define and adopt the Indirect Commercial Framework (the "ICF") by January 1, 2023.

25. Defendants are subject to regulations imposed by legal authorities in Europe regarding "Fair Trade" which is part of the EU's competition laws.

26. The ICF was designed to ensure compliance with Fair Trade rules by preventing sales teams in business segments within SAP from giving more favorable contract terms to certain business partners rather than others, e.g. better pricing. Without the ICF, sales managers could make private, potentially corrupt deals with business partners that could result in non-compliance with Defendants' legal obligations.

27. On September 5, 2022, Plaintiff's manager Christian Lenz wrote to Plaintiff regarding the ICF for Latin and North America, noting that, "the lack of a transparent framework in your regions has been identified as a red flag by the Global Process Office." "It poses severe Fair Trade risks from granting Commercial Concessions to partners without resorting to objective thresholds." "The absence of a documented exception handling framework with assigned neutral approvers/reviewers from PartnerEdge poses additional non-compliance risks."

28. Both Plaintiff's manager and SAP attorney, Dan Slawe, informed Plaintiff that it was the decision of the SAP SE Board of Directors that implementation of the ICF in North America was a mandatory compliance issue and it could cost Plaintiff and Mr. Slawe their jobs if

the ICF was not implemented. Plaintiff was informed that the worldwide implementation of the ICF was necessary to comply with the laws of the Federal Republic of Germany and/or the European Union, which governed SAP SE.

29. Defendants' Compliance office has issued an edict that they only deal with issues raised in the area of bribery, corruption and fraud.

30. Plaintiff is not a lawyer or accountant, let alone an expert in compliance as it pertains to SAP SE, therefore Plaintiff relied upon the instructions from his manager and the SAP Law Department that implementation of the ICF was mandatory for compliance reasons.

31. Based on the Defendants' policy that their Compliance office only deals with bribery, corruption and fraud issues, Plaintiff reasonably believed that when he was told that implementation of the ICF was a mandatory compliance issue, the ICF was intended to address potential bribery, corruption and/or fraud.

32. Based on the instructions Plaintiff was given by his manager and the SAP Law Department, Plaintiff believed that failure to implement the ICF in North America could have drastic legal consequences for SAP SE and could have a material impact on SAP SE's financials.

33. Plaintiff learned that the Leadership of Defendants' North American Midmarket Business, Greg Petraetis, did not want to adopt the ICF. Plaintiff believed that Petraetis wanted to avoid accountability for compliance with SAP global policy and the law and that his desire to avoid detection was directly related to bribery, corruption or fraud.

34. The purpose of the ICF was to change the practices in the North American business of sales for employees granting exceptions to standard contract terms based on friendship or other inappropriate factors, and in ways that enables one partner to benefit from

concessions not allowed nor available to other partners, because they lacked that access to an internal SAP "friend."

35. Plaintiff believed that by refusing to implement ICF in North America, Petraetis was potentially imperiling ethical contract processes, regular financial reporting rules and legal fair trade requirements. He was also causing the books and records of the Defendants to be insufficient, and he was dodging the internal controls that the ICF would impose.

36. Petraetis not only resisted implementation of the ICF, but he and his team refused to actively and constructively participate in the process of setting thresholds for when the ICF limits would be reached. Due to their refusal, the North American Commercial Finance team decided to set the threshold at the default, $250,000.

37. Petraetis decided to punish Plaintiff for doing his job and adamantly insisting on adopting the Framework. To that end, in a large Teams meeting on December 29, 2022, Petraetis lied to his North American team and told them that Plaintiff had set the threshold at $250,000. Plaintiff spoke up in the meeting and explained that he had not set the threshold, rather Finance had used the default threshold because Petraetis would not participate in the process.

38. In late December 2022, Plaintiff learned that there were no records of exceptions to standard contract terms granted by Petraetis's business unit in 2022, which made it obvious that the current practices in Petraetis' group enabled misbehavior and made it likely that Fair Trade practices were being violated in that group. Plaintiff had suspected that North American Commercial Finance was failing to maintain records of exceptions granted prior to December 29, but the business unit was evasive until they were forced to admit that no such records existed.

39. Plaintiff reasonably believed that the failure of the North America Commercial Finance team to keep records of exceptions to standard contract terms granted in 2022 was a potential violation of legal requirements to keep accurate books and records and maintain adequate internal accounting controls.

40. Petraetis was extremely angry at Plaintiff for doing his job and for not allowing Petraetis to lie about the ICF.

41. On January 18, 2023, Plaintiff sent an email to SAP SE executive Karl Fahrbach, who was at the top of Plaintiff's chain of command, and also filed the report through Defendants' anonymous compliance hotline. The report stated that Plaintiff "wished to make an ethics/Sarbanes Oxley complaint regarding Greg Petraetis and request an investigation" (the "Sarbanes Oxley Report").

42. In the Sarbanes Oxley Report Plaintiff explained that Petraetis was refusing to implement the ICF and that he was concerned that Petraetis' behavior was "potentially imperiling ethical contract processes, regular financial reporting rules and fair trade requirements." Plaintiff's reference to "regular financial reporting rules" was a reference to North American Commercial Finance's failure to keep a list of exceptions granted by Petraetis' sales team, among other important information.

43. Plaintiff also explained in the Sarbanes Oxley Report that in early 2022, Petraetis had proposed that SAP should bring all of its partners into a room and tell them who should merge with whom. Plaintiff "spoke up and suggested that [Petraetis] should seek legal counsel before taking an action which might be construed as anti-competitive or manipulating the market. Petraetis responded "I don't care" and suggested they should do it anyway. If Petraetis

had carried out that proposal, it could potentially cost SAP tens of millions of dollars to defend an anti-trust action."

44. Plaintiff reported in the Sarbanes Oxley Report that he believed that Petraetis had decided to get rid of Plaintiff in retaliation for Plaintiff's insistence on doing his job regarding implementing the ICF, as well as speaking out against potential antitrust violations. "I believe that Greg views me as a whistleblower who will oppose his efforts to do whatever he wants regardless of the law or global SAP policy."

45. Plaintiff had a reasonable belief that failure to implement the ICF in North America could result in material misrepresentations and/or omissions in SAP SE's financial statements filed with the SEC.

46. Plaintiff had a reasonable belief that failure to implement the ICF in North America could result in violation of the SEC's rules requiring that "issuers must make and keep books, records and accounts that, in reasonable detail, accurately and fairly reflect an issuer's transactions and dispositions of the issuer's assets."

47. Plaintiff had a reasonable belief that failure to implement the ICF in North America could result in violation of the SEC's rules requiring that issuers must devise and maintain a sufficient system of internal accounting controls.

48. Shortly after Plaintiff submitted the Sarbanes Oxley Report, on or about January 31, 2023, Plaintiff's manager Christian Klaus Lenz, who works for SAP SE in Germany, discussed the Report with Plaintiff and told Plaintiff that "you pissed off a lot of people." Lenz said that he would step into North America to insulate Plaintiff from the problem.

49. In the ensuing month, it became clear that by "stepping in" Lenz meant that he was taking away Plaintiff's duties supporting North America. The reason Lenz gave is that

Nanette Lazina, who reported to Petraetis, told Lenz that "no one in North America wants to work with Mike."

50. In a March 14, 2023 meeting, Lenz told Plaintiff that the Company had placed Plaintiff on a force reduction list but Lenz had "saved" him. Lenz said he was the only one in the Company willing to fight for Plaintiff. Lenz said that his manager, Boris Goebels, and HR wanted to put Plaintiff on a performance improvement plan. Lenz advised Plaintiff to find another job before the impact of the performance improvement plan started. Finally, Lenz said that Plaintiff's bonus would be paid at 44% of target, which meant that he had been given an "individual modifier" i.e. a performance rating, of zero. Plaintiff had never in his life been put on a performance improvement plan or had an individual modifier of zero. Plaintiff immediately began applying for internal transfers.

51. Plaintiff was not given any significant duties after his North American duties were taken away. He still supported Latin America, but the work coming from that area was minimal. There were many days in 2023 when Plaintiff had nothing to do except look for a job.

52. Plaintiff was given an "individual modifier," i.e. a performance rating, of zero for 2022. As a result his bonus was cut in half. This was in retaliation for the Sarbanes Oxley Report.

53. Plaintiff's manager repeatedly told him that his only job was to find another job.

54. Defendants' actions in taking away most of Plaintiff's work duties, cutting his bonus and giving him a rating of zero was in retaliation for making the Sarbanes Oxley Report.

55. Throughout 2023, Plaintiff applied for numerous internal SAP job openings that were posted on Defendants' system for lateral transfers. Plaintiff was well-qualified for each position to which he applied.

56. The way Defendants' internal transfer system worked, the recruiter for positions to which Plaintiff applied would be able to see that he was given a zero rating for 2022, making it unlikely that they would consider Plaintiff for a job.

57. On June 7, 2023, Defendants' manager Marcus Blaesi, who was located in Switzerland, interviewed Plaintiff for a job which Plaintiff could work remotely from his home in Pennsylvania, in which he would be supporting Defendants' Canadian business. Plaintiff had lived and worked in Canada earlier in his career.

58. On June 23, 2023, the hiring manager informed Plaintiff that he would not be hiring Plaintiff for that open position because he wanted to hire someone younger and less experienced. Age discrimination is very common in the tech industry.

59. On July 31, 2023, Lenz informed Plaintiff that his manager, Boris Goebels, had decided to eliminate Plaintiff's job since he was only supporting Latin America. Lenz said that he was leaving for a four week vacation and expected to resolve this when he returned, i.e. he would terminate Plaintiff if Plaintiff had not found another job.

60. On August 4, 2023, Plaintiff's attorney wrote a letter to Defendants' in house counsel about the foregoing unlawful retaliation, filed an EEOC Charge, and on August 8 filed a Complaint under the Sarbanes Oxley Act with OSHA.

61. Immediately after the August 2023 letter, Defendants abruptly terminated the employment of Greg Petraetis.

62. On August 31, 2023, Plaintiff had his first meeting with his manager Mr. Lenz since Petraetis was terminated. Lenz had clearly been instructed to change his behavior toward Plaintiff. This was the first productive business conversation between Plaintiff and his manager since the Sarbanes Oxley Report in which actual business goals were discussed.

63. In the August 31 meeting, Plaintiff asked if his former job duties supporting North America would be restored. Lenz said that he had not yet spoken with the leader of that business, Nanette Lazina, but would do so at his next opportunity.

64. Ultimately, Plaintiff's North America duties were not restored because the management of the North American Midmarket business was angry with Plaintiff for what he had done to Petraetis, i.e. the Sarbanes Oxley Report, and they would not agree to work with Plaintiff.

65. In September 2023, Plaintiff's counsel communicated on his behalf with Defendants' counsel. Defendants' counsel claimed that Plaintiff had just as much work to do as he had always had, which was patently untrue.

66. Defendants' counsel also stated that Plaintiff's work performance was fine and Defendants were not trying to get rid of him. In light of that statement, Plaintiff asked that his "individual modifier" performance rating be changed from zero back to a level reflecting his good performance, e.g. 90%-110%. Defendants refused to do that.

67. In October 2023, Defendants created a Director of Business Development job and offered it to Plaintiff. The job was not an existing opening, it was not advertised and nobody else was considered for it. It was specifically created in response to Plaintiff's legal claims, and designed to be so demeaning that Plaintiff would quit. Plaintiff accepted the position, as he had no choice.

68. The Director of Business Development job Plaintiff was forced to accept reported to Padraig Devery, who was an "individual contributor," i.e. he did not manage anyone else. The job did not involve managing others, and it did not have significant responsibilities or

opportunities. This type of job is considered to be RIP "Retired in Place," an industry practice used to put legally problematic employees in in the hope that they would give up and leave.

69. Plaintiff considered the events of 2023, culminating in the demeaning RIP job, to be a hostile and intolerable work environment and a constructive discharge based on his Sarbanes Oxley Report. Accordingly, he left Defendants' employment and took a significantly lower paying job which involved real duties and opportunities.

70. Defendants' pattern of retaliation and age discrimination over the course of nearly a year caused Plaintiff extreme distress, mental anguish and humiliation.

71. Plaintiff sustained damages as a result of Defendants' conduct.

72. Defendants are liable for liquidated and punitive damages.

COUNT I

SARBANES OXLEY ACT RETALIATION

73. Plaintiff incorporates the foregoing paragraphs herein by reference.

74. Defendants have violated Section 806 of the Sarbanes Oxley Act of 2002, as amended, because their decision to remove Plaintiff's work duties, cut his bonus in half, give him an individual modifier rating of zero, refuse to allow him to laterally transfer into a new job, and otherwise punish and humiliate him into leaving their employ, was motivated, in whole or in part, by his reporting information to his supervisors about conduct that he reasonably believed violated federal laws and SEC rules designed to protect shareholders.

75. Defendant SAP SE is covered by the Sarbanes Oxley Act because it has a class of securities registered under Section 12 of the Securities Exchange Act of 1934 and it is required to file reports under Section 15(d) of the Securities Exchange Act of 1934.

76. Defendant SAP America Inc. is covered by the Sarbanes Oxley Act because it is a subsidiary or affiliate of SAP SE.

77. Plaintiff has engaged in activity that is protected by 18 U.S.C. §1514A when he informed his supervisors at Defendants about conduct that he reasonably believed violated provisions of federal law relating to fraud against shareholders, including but not limited to 15 U.S.C. §78m(b)(2)(A) (books and records), 15 U.S.C. §78m(b)(2)(B) (internal controls) and Securities Exchange Act Rules 13a-15, 15d-15, 13b2-1 and 13b2-2, (books and records and internal controls) as well as SEC Rule 10b-5, which prohibits Defendants from making false statements or engaging in deceptive practices in connection with the sale of securities.

78. Shortly after Plaintiff informed his supervisors about this conduct, Defendants took away the major part of his job duties, cut his bonus in half, gave him an individual modifier rating of zero, and instructed him to find another job. Defendants failed to restore his job duties, even after they terminated the executive who was the subject of Plaintiff's Sarbanes Oxley Report. Defendants failed to correct his 2022 individual modifier of zero, even after they assured Plaintiff's counsel that his work was fine. Defendants constructively discharged Plaintiff. Defendants have violated 18 U.S.C. §1514A because Plaintiff's protected activity was a contributing factor in their decisions to take those actions.

79. On August 4, 2023, Plaintiff submitted a complaint to the United States Department of Labor OSHA alleging that the foregoing actions violated 18 U.S.C. 1514A. USDOL has not issued a final decision as to that complaint within 180 days of filing, and therefore Plaintiff brings this Complaint in this Court pursuant to 18 U.S.C. §1514A(b)(1)(B).

WHEREFORE, Plaintiff demands the following relief: (1) wages, employment benefits or other compensation denied or lost by such violation, including but not limited to back and

front pay; (2) compensatory and punitive damages; (3) equitable relief such as employment, reinstatement or promotion; (4) a reasonable attorney's fee; (5) Plaintiff's expert witness fee, if any; (6) reinstatement to his former position (with all back benefits he would have been entitled to); (7) other costs of the action; (8) interest; and (9) an additional amount for the tax consequences for an award in Plaintiff's favor under the Third Circuit's Eshelman doctrine.

COUNT II

AGE DISCRIMINATION IN EMPLOYMENT ACT

80. Plaintiff incorporates the foregoing paragraphs herein by reference.

81. Defendants denied Plaintiff's applications for lateral transfer because of his age in violation of the Age Discrimination in Employment Act, 29 U.S.C. §621 et al.

WHEREFORE, Plaintiff demands the following relief: (1) wages, employment benefits or other compensation denied or lost by such violation, including but not limited to back and front pay; (2) liquidated damages (3) equitable relief such as employment, reinstatement or promotion; (4) a reasonable attorney's fee; (5) Plaintiff's expert witness fee, if any; (6) reinstatement to his former position (with all back benefits he would have been entitled to); (7) other costs of the action; (8) interest; and (9) an additional amount for the tax consequences for an award in Plaintiff's favor under the Third Circuit's Eshelman doctrine.

COUNT III

PENNSYLVANIA HUMAN RELATIONS ACT – AGE DISCRIMINATION

82. Plaintiff incorporates the foregoing paragraphs herein by reference.

83. Defendants denied Plaintiff's applications for lateral transfer because of his age in violation of the Pennsylvania Human Relations Act.

WHEREFORE, Plaintiff demands the following relief: (1) wages, employment benefits or other compensation denied or lost by such violation, including but not limited to back and front pay; (2) compensatory and punitive damages; (3) equitable relief such as employment, reinstatement or promotion or payment of health care expenses, and declaratory relief declaring that Defendants' conduct violated the ADA; (4) a reasonable attorney's fee; (5) Plaintiff's expert witness fee, if any; (6) reinstatement to his former position (with all back benefits he would have been entitled to); (7) other costs of the action; (8) interest; and (9) an additional amount for the tax consequences for an award in Plaintiff's favor under the Third Circuit's Eshelman doctrine.

Date: March 8, 2024

By:

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