

EXHIBIT 2

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

ORACLE CORPORATION, a)
Delaware corporation,)
ORACLE USA, INC., a)
Colorado corporation, and)
ORACLE INTERNATIONAL)
CORPORATION, a California)
corporation,)
)
Plaintiffs,)
)
vs.) No. 07-CV-1658 (PJH)
)
SAP AG, a German)
corporation, SAP AMERICA,)
INC., a Delaware)
corporation, TOMORROWNOW,)
INC., a Texas corporation,)
and DOES 1-50, inclusive,)
)
Defendants.)
_____)

VIDEOTAPED DEPOSITION OF

PAUL K. MEYER

VOLUME 1; PAGES 1 - 331

WEDNESDAY, MAY 12, 2010

HIGHLY CONFIDENTIAL - ATTORNEYS' EYES ONLY

REPORTED BY: HOLLY THUMAN, CSR No. 6834, RMR, CRR

(1-427362)

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10:55:48 12 Q. Okay. I don't see any damage item on
10:56:00 13 Exhibit 2017 for infringer's profits against
10:56:08 14 TomorrowNow.
10:56:08 15 Do you know what I'm referring to when I
10:56:10 16 say infringer's profits against TomorrowNow?
10:56:13 17 A. Yes, I believe in general sense, I do.
10:56:16 18 Q. As you sit here today, are you computing a
10:56:17 19 claim for damages of -- well, a claim of
10:56:21 20 infringer's profits against TomorrowNow?
10:56:35 21 A. I can't speak to the position of Oracle
10:56:38 22 and its lawyers. From my perspective -- and this
10:56:48 23 will evolve as we talk about Mr. Clarke's report --
10:56:51 24 from my perspective, when it relates to the
10:56:54 25 infringer's profit side of the remedies, that from

10:57:03 1 the standpoint of the analysis, that TomorrowNow,
10:57:09 2 as a separate entity within the SAP organization,
10:57:12 3 does not have any profits to disgorge is sort of my
10:57:17 4 position. But I don't want to be speaking on
10:57:19 5 behalf of Oracle or its lawyers, so I'll defer to
10:57:22 6 them on that issue.

10:57:23 7 Q. But let's stick with your position as you
10:57:26 8 sit here today.

10:57:27 9 As you sit here today, you are not
10:57:29 10 claiming that there are -- that TomorrowNow has
10:57:34 11 received infringer's profits that should be
10:57:36 12 disgorged. Is that true?

10:57:39 13 A. Setting aside the lawyers and the court,
10:57:41 14 that would be my position from the standpoint of
10:57:43 15 the finance and economic and accounting issues, the
10:57:47 16 damage issues.

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11:39:56 6 MR. McDONELL: Q. With respect to what's
11:39:58 7 been marked as Exhibit 2020, can you tell us the
11:40:01 8 general purpose of the document?

11:40:06 9 A. Yes. The general purpose was, there's
11:40:08 10 listed out, I believe it's 86 customers, and I've
11:40:13 11 gone through and categorized them and provided
11:40:17 12 information by column.

11:40:19 13 So I note whether they're a Safe Passage
11:40:22 14 customer or not --

11:40:24 15 Q. And what is the significance of noting
11:40:26 16 whether they're a Safe Passage customer?

11:40:28 17 A. Well, ultimately from my perspective if
11:40:31 18 they're found to have become a Safe Passage
11:40:33 19 customer, I would then leave them in the
11:40:35 20 determination of the infringer's profits, so --

11:40:38 21 Q. And why would you do that?

11:40:40 22 A. Because from my perspective, it would
11:40:41 23 relate to the marketing, solicitation, the business
11:40:49 24 efforts that were taken by SAP in conjunction with
11:40:53 25 TomorrowNow to improve and change and upgrade the

11:41:01 1 service that was being provided to one of these
11:41:06 2 customers.

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14:01:57 12 MR. McDONELL: Q. Okay. Can I ask you to
14:01:58 13 take your report, which has been marked
14:02:02 14 Exhibit 2018, please.
14:02:06 15 Turn to paragraph 95. Take a moment to
14:02:15 16 look over paragraph 95, please.
14:02:19 17 A. (Examining document.)
14:02:28 18 Q. Have you had a chance to look at that?
14:02:30 19 MS. HOUSE: Give him a second.
14:02:31 20 THE WITNESS: Okay.
14:02:32 21 MR. McDONELL: Q. There you indicate that
14:02:33 22 there are four approaches to determining valuation,
14:02:40 23 and you cite the market approach, the income
14:02:43 24 approach, the cost approach, and the Georgia
14:02:47 25 Pacific hypothetical license negotiation approach.

14:02:50 1 Right?

14:02:51 2 A. I mention those four approaches, that's
14:02:52 3 correct.

14:02:53 4 Q. And you claim to have applied each of
14:02:56 5 those four approaches in this case?

14:02:58 6 A. That's what I've done, that's correct.

14:02:59 7 Q. In your opinion, are each of those
14:03:01 8 approaches equally appropriate in this case?

14:03:07 9 A. No, no, I wouldn't say that. I certainly
14:03:09 10 have done the analyses, and I believe I point out
14:03:13 11 in the report some of the issues, like with the
14:03:15 12 cost approach. But I believe that the market
14:03:18 13 approach and the income approach can be looked very
14:03:22 14 closely in conjunction with the hypothetical
14:03:24 15 negotiation.

14:03:25 16 The cost approach is a little more -- is a
14:03:27 17 little different. Just because you're looking at
14:03:30 18 cost it would take to design different software
14:03:35 19 systems, you're not always looking at the future
14:03:37 20 value, so there are probably some more limits on
14:03:40 21 that. But it's still an approach that should be
14:03:42 22 considered.

14:03:42 23 Q. Okay. Which of these approaches do you
14:03:44 24 consider the best?

14:03:47 25 MS. HOUSE: Objection. Assumes facts not

14:03:48 1 in evidence.

14:03:50 2 THE WITNESS: In this situation, I
14:03:51 3 certainly think that the hypothetical negotiation
14:03:54 4 brings together the results of all the analyses, so
14:03:57 5 it's probably the most comprehensive. But the
14:04:00 6 market approach and the income approach I would say
14:04:02 7 also have aspects that are very valuable to
14:04:07 8 figuring out the value of the copyrighted
14:04:09 9 materials.

14:04:09 10 MR. McDONELL: Q. Okay. Why do you think
14:04:10 11 the hypothetical license approach is the best?

14:04:12 12 A. Because basically, in Factor 15, you get
14:04:16 13 to look back at what you did in the first 14
14:04:18 14 factors or 13 factors, and you get to also address
14:04:26 15 market and income and cost in those approaches and
14:04:30 16 techniques in the entire analysis.

14:04:32 17 And so in some respects, you get the
14:04:34 18 benefits of all that to figure out the value of the
14:04:40 19 copyrighted materials that are in suit here.

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Q. So let me ask you one more time.

14:13:21 1 With respect to the copyrights listed on
14:13:23 2 pages 52 to 56 of the Fourth Amended Complaint, did
14:13:27 3 you assume that each and every one of those
14:13:29 4 copyrights was infringed by the defendant?

14:13:31 5 MS. HOUSE: Asked and answered now four
14:13:33 6 times.

14:13:33 7 THE WITNESS: I've given you my answer on
14:13:34 8 that many times, and I did not have to assume that
14:13:37 9 all of those were infringed.

14:13:39 10 But whatever that group would be, and has
14:13:41 11 proven to be, and I understand it's going to be
14:13:44 12 extensive, would be the group of copyrighted
14:13:46 13 properties that are in the scope of the license.

14:13:49 14 MR. McDONELL: Q. Would you take a look
14:13:49 15 at your report in Exhibit 2018 at paragraph 105,
14:13:53 16 please.

14:13:58 17 MR. PICKETT: Which paragraph again?

14:14:01 18 MR. McDONELL: Q. Paragraph 104. I said
14:14:03 19 105. I mean 104. Page 70.

14:14:16 20 A. Thank you.

14:14:50 21 Q. Have you had a chance to read that?

14:14:52 22 A. Yes, I have.

14:14:52 23 Q. Is it fair to summarize what you've said
14:14:54 24 there as a statement that the fair market value of
14:14:57 25 the license must reflect the fair market value of

14:15:00 1 the infringement that actually occurred?

14:15:05 2 A. Well, let me --

14:15:06 3 MS. HOUSE: Objection. Vague.

14:15:07 4 THE WITNESS: Let me use my words, because
14:15:08 5 that's the best way to tell you what I've done.

14:15:11 6 That when you say what actually occurred,
14:15:13 7 it's -- whatever the scope of the infringing
14:15:16 8 activities are, and those begin in 2005, January,
14:15:20 9 and those are analyzed. And so that scope, that
14:15:23 10 ongoing scope, downloading and copying and creating
14:15:26 11 environments and all this sharing, and back at
14:15:29 12 paragraph 162 of my report, I do tie back to the
14:15:33 13 analysis of Mr. Mandia, and I refer to basically
14:15:37 14 the Registered Works and to all those activities.

14:15:41 15 And that is the actual set of infringing
14:15:44 16 activities. And so those Registered Works that are
14:15:47 17 addressed in paragraph 162 is exactly what's in the
14:15:50 18 scope of the -- of use license. That's what's in
14:15:55 19 there.

14:15:55 20 MR. McDONELL: Q. So is it fair to say
14:15:57 21 that your assumption is that the fair market value
14:15:59 22 of the license must reflect the fair market value
14:16:02 23 of the infringement that actually occurred?

14:16:07 24 A. I will say yes, with the caveat that the
14:16:10 25 lawyers may argue about what it means by the fair

14:16:12 1 market value of the -- or the infringement that
14:16:15 2 occurred.

14:16:16 3 And my understanding is, it's the actual
14:16:17 4 scope of the infringing activities that relate to
14:16:20 5 all the properties under copyright, and that that
14:16:23 6 is what the fair market value of the license has to
14:16:25 7 relate to.

14:16:27 8 Q. So for example, if the list of infringed
14:16:32 9 copyrights in the complaint were not accurate, and,
14:16:36 10 say, half of those registrations were not
14:16:38 11 infringed, would that affect your calculation of
14:16:40 12 value?

14:16:43 13 A. Not necessarily. Because from my
14:16:44 14 perspective, once again, I understand that all
14:16:46 15 those registrations are not equivalent, they're not
14:16:53 16 equal, some are more important than others.

14:16:56 17 So whatever the registrations that relate
14:16:57 18 to the property that SAP/Tomorrow Now planned to
14:16:59 19 have and executed on taking and ultimately
14:17:01 20 downloaded and used and copied, whatever that scope
14:17:03 21 is, that's the scope that ultimately is part of the
14:17:07 22 fair market value of the license.

14:17:08 23 And that's what my paragraph 162 and I
14:17:10 24 think paragraph 220 lay out for PeopleSoft and JDE.

14:17:13 25 Q. Okay. So if Mr. Mandia only analyzed a

14:17:15 1 subset of the Registered Works, does that mean that
14:17:19 2 your damages opinion only relates to the same
14:17:21 3 subset?

14:17:24 4 A. That's not correct. My understanding is
14:17:25 5 that there was an expectation of SAP for what
14:17:30 6 materials it would need, and that Mr. Mandia and
14:17:33 7 others are addressing the scope of what was
14:17:36 8 actually taken.

14:17:38 9 And my understanding was that the scope of
14:17:40 10 what's been taken, whether it relates to the human
14:17:42 11 resource application for PeopleSoft, or financial,
14:17:46 12 whatever that may be, and with JDE for their
14:17:49 13 enterprises, whatever that scope is, has enabled,
14:17:53 14 put SAP/Tomorrow Now in that position to carry out
14:17:57 15 their business plans. And that his actual results
14:17:59 16 and the results of others on the team matched up
14:18:02 17 with the expectations going on.

14:18:05 18 Q. What I'm trying to understand is, how do
14:18:06 19 you -- when you're doing your value-of-use
14:18:08 20 calculation of the copyrighted works, how do you
14:18:15 21 associate the value you find with the works
14:18:17 22 themselves?

14:18:18 23 MS. HOUSE: Asked and answered. You can
14:18:20 24 answer again.

14:18:21 25 THE WITNESS: I believe I answered that.

14:18:22 1 I mean, the way you do it is that there's an
14:18:26 2 expectation that SAP has. And in SAP's 1-2-3
14:18:29 3 document in January 2005, it lays out what
14:18:35 4 SAP/Tomorrow Now believes are the types of
14:18:39 5 applications being run by the PeopleSoft and JDE
14:18:42 6 customers.

14:18:43 7 And they -- and it lays out where they --
14:18:46 8 they will most likely focus.

14:18:48 9 And then if you take the phone call as an
14:18:51 10 example from January 19th, Mr. Agassi lays out and
14:18:55 11 he provided examples. He says, we have two
14:18:57 12 scenarios here. There are 4,000 customers. And he
14:18:59 13 lays out specifically what he believes the customer
14:19:01 14 base looks like.

14:19:02 15 And that customer base that he lays out I
14:19:04 16 believe will match up with the work that Mr. Mandia
14:19:07 17 is doing, and others in the case. And therefore,
14:19:09 18 you have the expectation of the license, you have
14:19:12 19 the infringing activities that have been identified
14:19:13 20 that are the scope of the license, and then from
14:19:15 21 there, you value it. And that's how you do it.

14:19:18 22 Q. Okay. But my question is, the SAP
14:19:20 23 expectation that you're saying exists doesn't
14:19:24 24 necessarily translate into any particular
14:19:27 25 copyrighted works. Isn't that right?

14:19:30 1 A. I think --

14:19:30 2 MS. HOUSE: Assumes facts not in evidence.

14:19:31 3 THE WITNESS: I think that from my

14:19:33 4 perspective, at least from the valuation

14:19:35 5 perspective, if -- let me give you an example.

14:19:40 6 SAP's expectation was that you'd have a

14:19:43 7 situation where SAP was providing financial and

14:19:50 8 manufacturing enterprise software to a customer,

14:19:54 9 and that same customer is taking human resource

14:19:57 10 from PeopleSoft. That's in Mr. Agassi's phone call

14:20:02 11 and his discussion with the analysts and with the

14:20:04 12 public. Okay? And that's one expectation that

14:20:07 13 they have, "they" being SAP, across the 4,000

14:20:10 14 customers. There's a large portion of customers

14:20:12 15 that have that mixed-platform IT shop. Okay?

14:20:16 16 And so my understanding is that Mr. Mandia

14:20:18 17 has come to findings about the human resource

14:20:22 18 application and the taking of property that's under

14:20:26 19 copyrights by SAP and TomorrowNow.

14:20:28 20 And so that's how it matches up. From my

14:20:31 21 perspective, I just need to know that from the

14:20:34 22 standpoint of what SAP needs from -- from the

14:20:37 23 software that's copyrighted to carry out its

14:20:40 24 business plans in 2005 was actually part of the

14:20:42 25 infringing acts. And my understanding is that that

14:20:45 1 would be proven by the lawyers and the technical
14:20:48 2 experts.

14:20:48 3 Q. Okay. So you yourself, Mr. Meyer, are not
14:20:50 4 specifically associating your value-of-use
14:20:53 5 calculation with any particular identified
14:20:58 6 copyrights.

14:21:02 7 A. If you listen to me, it's not by a
14:21:04 8 particular copyrighted work, but the scope of the
14:21:07 9 license contemplates that you'll have a sufficient
14:21:10 10 number of copyright -- copyrighted properties in
14:21:13 11 there to cover the product families that SAP had
14:21:19 12 planned to execute on.

14:21:20 13 Q. But as you sit here today, you couldn't
14:21:22 14 tell me which copyrights those are?

14:21:24 15 A. I can't take you down, nor is it -- it's
14:21:26 16 beyond the scope of my expertise to take you down,
14:21:29 17 because it's really an infringement analysis, an
14:21:32 18 analysis of software, to take you down to some
14:21:34 19 level of, by copyright.

14:21:36 20 And from my perspective, I adopted the
14:21:38 21 appropriate scope, and I believe that scope will be
14:21:40 22 also addressed by the experts on infringement and
14:21:43 23 on the use of the software.

14:21:46 24 Q. Can you tell me how many copyrights you've
14:21:49 25 valued? I'm sorry, how many copyright --

14:21:53 1 registered copyrights you've valued?

14:21:55 2 A. I think you're not listening to what I've
14:21:57 3 said.

14:21:58 4 Q. I'm trying to, but --

14:21:59 5 A. I didn't have to go to that level, because
14:22:01 6 it -- for example, and this is a hypothetical, it
14:22:04 7 could turn out that of the 120 registrations, maybe
14:22:10 8 five or ten were the most important and provided
14:22:12 9 the most value to SAP.

14:22:15 10 And they're the ones that are part of the
14:22:17 11 analysis. And so that's something that has to be
14:22:19 12 determined by Mr. Mandia and others that are doing
14:22:22 13 that analysis.

14:22:23 14 I'm very comfortable saying, though, that
14:22:25 15 my understanding of SAP's expectations, and laid
14:22:29 16 out in their documents contemporaneously, outside
14:22:32 17 of this litigation, just as they planned to execute
14:22:34 18 on their business plans in January 2005, are
14:22:36 19 consistent with my understanding of the scope of
14:22:38 20 infringement that's going to be, you know, part of
14:22:42 21 the case that we're involved with.

14:22:44 22 Q. One more time.

14:22:45 23 As you sit here today, can you tell me how
14:22:47 24 many copyright registrations you valued in your
14:22:52 25 value-of-use calculation?

14:22:54 1 MS. HOUSE: Asked and answered.
14:22:55 2 THE WITNESS: A specific number?
14:22:56 3 MR. McDONELL: Q. Yes.
14:22:56 4 A. I did not approach the analysis that way.
14:22:58 5 I don't believe it's necessary, and I can't tell
14:23:01 6 you an exact number for all the reasons I've
14:23:03 7 already mentioned.
14:23:04 8 Q. Thank you.

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14:40:47 16 Q. Sir, does a market approach involve
14:40:49 17 determining the fair market value of a license to
14:40:51 18 intellectual property?
14:40:53 19 A. I'm using a valuation approach called the
14:40:57 20 market approach to come to a value of the license
14:41:02 21 in these circumstances. That's what I'm doing.
14:41:04 22 Q. And by license, you're talking about the
14:41:06 23 fair market value of a license to use the subject
14:41:10 24 intellectual property?
14:41:12 25 A. The same scope of the license we talked

14:41:16 1 about in the hypothetical, that same scope of
14:41:19 2 infringing activity is now being bundled into a
14:41:22 3 license. And then the question becomes, what's the
14:41:24 4 fair market value that one has to pay to have those
14:41:29 5 rights?

14:41:30 6 Q. Under the market approach, to try to
14:41:33 7 determine the value of that license, you look at --
14:41:37 8 or you purport to look at comparable transactions
14:41:40 9 for the same or similar intellectual property. Is
14:41:42 10 that right?

14:41:44 11 A. Well, you -- the objective is, you try to
14:41:47 12 identify the transactions in the marketplace that
14:41:52 13 either provide something that's directly comparable
14:41:55 14 or something that gives you instruction on what the
14:42:00 15 market value would be of your subject license here,
14:42:06 16 what's being -- the scope of that license. You're
14:42:08 17 trying to find information that enlightens you on
14:42:11 18 that value.

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14:59:59 19 Q. Would you agree that it would be
15:00:02 20 preferable in this case if you had comparable
15:00:05 21 licenses to look at as opposed to having to
15:00:09 22 indirectly do your calculation by looking at the
15:00:11 23 purchase of PeopleSoft by Oracle?
15:00:14 24 MS. HOUSE: Objection. Vague.
15:00:15 25 THE WITNESS: No. The enormity of this

15:00:18 1 license transaction is so large, and it's actually
15:00:21 2 on the same day or same week as the PeopleSoft
15:00:25 3 transaction, that we have virtually the perfect
15:00:28 4 metric. We have a fair market value transaction
15:00:30 5 between two large companies to acquire a series of
15:00:34 6 assets, but one of the most important assets was
15:00:36 7 the customer relationships and the related premium
15:00:40 8 that was paid to get those relationships, and that
15:00:42 9 ties back to being protected by the software and
15:00:44 10 the copyrighted property.

15:00:46 11 That's a very compelling metric to use.
15:00:48 12 And what you have to do is break it down. And if
15:00:52 13 you break it down properly, you're in a great place
15:00:54 14 to be, and it's much better data than trying to
15:00:57 15 take license agreements to don't look at really the
15:00:59 16 total value of what happened here.

15:01:01 17 MR. McDONELL: Q. Okay. Would you agree
15:01:02 18 with me that if you had a comparable out there that
15:01:04 19 was a license for the actual use that TomorrowNow
15:01:09 20 made of this material, but with a different
15:01:12 21 company, that that would be preferable to the
15:01:14 22 approach you used?

15:01:15 23 MS. HOUSE: Incomplete hypothetical,
15:01:16 24 vague.

15:01:17 25 THE WITNESS: I would have to take what

15:01:18 1 you just said and break it down and really vent
15:01:20 2 that, because we have to go back to the scope of
15:01:23 3 the license and all the other terms. And also,
15:01:27 4 you'd have to deal with the dynamics of the two
15:01:30 5 parties here, because we're looking at once again
15:01:32 6 value between two large companies, and we're
15:01:35 7 looking at value that Oracle just paid for another
15:01:38 8 large company, which included those intangible
15:01:40 9 assets.
15:01:41 10 And so I don't believe that what you
15:01:42 11 proffered would necessarily be anything
15:01:45 12 instructive.

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16:34:04 2 Q. To the best of your knowledge, Oracle's
16:34:06 3 never recorded any kind of impairment to its
16:34:09 4 goodwill related to the activities of defendants in
16:34:11 5 this case. Isn't that right?

16:34:12 6 A. If we're talking about on its balance
16:34:14 7 sheet for accounting purposes, that's correct.

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18:10:50 1 of what Oracle owns with the acquisition of
18:10:53 2 PeopleSoft.
18:11:01 3 MS. HOUSE: Are we at 7 hours?
18:11:04 4 THE VIDEO OPERATOR: We're at 7.
18:11:06 5 MR. McDONELL: What's that?
18:11:08 6 THE VIDEO OPERATOR: We're at 7 hours.
18:11:09 7 MR. McDONELL: We're done?
18:11:11 8 MS. HOUSE: That's it. We're at 7 hours.
18:11:13 9 MR. McDONELL: That's it for today, sir.
18:11:14 10 THE VIDEO OPERATOR: Going off the record,
18:11:14 11 the time now is 6:11. This also is the conclusion
18:11:18 12 of Tape 5 in the deposition of Paul Meyer.
18:11:27 13 (Time noted, 6:11 p.m.)

14 --o0o--

15 I declare under penalty of perjury that
16 the foregoing is true and correct. Subscribed at
17 San Francisco, California, this 17 day of
18 June, 2010.

19 Subject to the attached errata

20 Paul K. Meyer

21 PAUL K. MEYER
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CERTIFICATE OF REPORTER

I, HOLLY THUMAN, a Certified Shorthand Reporter, hereby certify that the witness in the foregoing deposition was by me duly sworn to tell the truth, the whole truth, and nothing but the truth in the within-entitled cause;

That said deposition was taken down in shorthand by me, a disinterested person, at the time and place therein state, and that the testimony of said witness was thereafter reduced to typewriting, by computer, under my direction and supervision;

That before completion of the deposition review of the transcript was [] was not requested. If requested, any changes made by the deponent (and provided to the reporter) during the period allowed are appended hereto.

I further certify that I am not of counsel or attorney for either or any of the parties to the said deposition, nor in any way interested in the event of this cause, and that I am not related to any of the parties thereto.

DATED: May 19, 2010
Holly Thuman
HOLLY THUMAN, CSR