

BMW GROUP

GRI CONTENT INDEX 2020



**BMW
GROUP**



ROLLS-ROYCE
MOTOR CARS LTD

CONTENT

GRI CONTENT INDEX 2020

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IDENTIFIED MATERIAL TOPICS AND THEIR BOUNDARIES

BMW Group value creation chain

	Supply chain	Production	Sales and utilisation, recycling and disposal
Human rights	++	+	+
Combatting corruption and anti-competitive behaviour	++	++	++
Product safety			++
Fuel efficiency and vehicle CO ₂ emissions			++
Vehicle pollutant emissions			++
Alternative drivetrain technologies			++
Design for Recycling			++
Connected and autonomous driving			++
Mobility concepts and services			++
Energy efficiency and CO ₂ emissions in the value chain	++	+	+
Environmental and social standards in the supply chain	++		
Occupational health and safety	++	++	++
Attractive workplace, talent identification and retention	+	++	+
Employee development, training and education	+	++	+
Diversity and equal opportunity	+	++	+

++ High impact + Low impact

GRI 101: FOUNDATION 2016

GRI 102: GENERAL DISCLOSURES 2016

Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
102-1 Name of the organisation	↗ Organisation and business model, page 37	–
102-2 Activities, brands, products and services	↗ Organisation and business model, page 37	–
102-3 Location of headquarters	↗ Organisation and business model, page 37	–
102-4 Location of operations	↗ Organisation and business model, page 38 ↗ How the BMW Group creates value, page 56 ↗ Production network, page 91 – 92	–
102-5 Ownership and legal form	↗ Organisation and business model, page 37 ↗ Disclosures relevant for takeovers and explanatory comments, page 180 – 181 ↗ Statement of comprehensive income for group, page 187 ↗ Fundamental aspects of corporate governance, page 282	–
102-6 Markets served	↗ Organisation and business model, page 38 ↗ Production network, page 92 – 93 ↗ Report on economic position, page 143, 148, 151	–

Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
102-7 Scale of the organisation	<ul style="list-style-type: none"> ✔ How the BMW Group creates value, page 57 Total capital, divided into debt and equity capital ✔ Balance sheet for group and segments, page 188 Number of products or services offered ✔ Review of operations, page 144, 145, 148, 150 Number of locations ✔ Production network, page 92 – 93 Number of employees ✔ BMW Group in figures, page 8 ✔ Further GRI Information, page 352 ✔ Long-term Employee Development and Employer Attractiveness, page 112 	–
102-8 Information on employees and other workers	<ul style="list-style-type: none"> ✔ Long-term Employee Development and Employer Attractiveness, page 112 ✔ Further GRI Information, page 352 – 353 	<p>Non-managerial staff are employed both directly and indirectly. The number of non-managerial staff is subject to very strong short-term fluctuations particularly during the main holiday period of the core workforce in the summer. Statements about the number of non-managerial staff as well as their composition by gender are therefore of limited value. Freelance staff are not relevant for most of the work in the BMW Group.</p> <p>The number of employees refers to BMW AG as well as all companies that BMW holds a majority share in, regardless of whether they are consolidated. Employees in dormant employment relationships and in the time-off period of pre-retirement part-time arrangements as well as low-income earners are not included.</p> <p>(UNGC 6)*</p>
102-9 Supply chain	<ul style="list-style-type: none"> ✔ Purchasing and supplier network, page 100 	–
102-10 Significant changes to the organisation and its supply chain	<ul style="list-style-type: none"> ✔ Reporting concept, page 357 ✔ Organisation and business model, page 37 	–

Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
102-11 Precautionary principle or approach	<p>Observing the precautionary principle through our comprehensive and integrated strategy</p> <ul style="list-style-type: none"> ↗ Strategy, goals and management system, page 41 ↗ Report on Outlook, Risks and Opportunities, page 164 – 167 	<p>(UNGC 7)*</p> <p>Observing the precautionary principle through a comprehensive understanding of product responsibility</p> <ul style="list-style-type: none"> ↗ Design and product safety, page 73 ↗ Carbon emissions and pollutants, page 76 ↗ Electric mobility, page 80 ↗ Mobility patterns, page 84 <p>Environmental protection within the organisation and Clean Production approach</p> <ul style="list-style-type: none"> ↗ Monitoring resource consumption, page 97 <p>Precautions through supplier selection and management</p> <ul style="list-style-type: none"> ↗ Purchasing and supplier network, page 100 <p>Safeguarding employees through a healthy work environment</p> <ul style="list-style-type: none"> ↗ Health and performance, page 113 <p>Fostering understanding between different nations, religions and ethnic groups</p> <ul style="list-style-type: none"> ↗ Corporate citizenship, page 119
102-12 External initiatives	<ul style="list-style-type: none"> ↗ Compliance and human rights, page 58, 61 ↗ Carbon emissions and pollutants, page 76 ↗ Purchasing and supplier network, page 101 	–
102-13 Memberships of associations	<ul style="list-style-type: none"> ↗ Dialogue with stakeholders, page 29 – 30 ↗ Compliance and human rights, page 58 ↗ Design and product safety, page 75 ↗ Electric mobility, page 84 	↗ BMW Group key memberships
102-14 Statement from senior decision-maker	<ul style="list-style-type: none"> ↗ Statement of the chairman of the board of management, page 23 – 28 	–
102-15 Key impacts, risks and opportunities	<ul style="list-style-type: none"> ↗ Dialogue with stakeholders, page 30 ↗ Report on Outlook, Risks and Opportunities, page 164, 167 – 175, 177 – 178 	<ul style="list-style-type: none"> ↗ Products and services, page 73 ff ↗ Production and value creation, page 91 ff ↗ Employees and society, page 109 ff

Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
102-16 Values, principles, standards and norms of behaviour	<ul style="list-style-type: none"> ↗ Core values and guiding principles, page 36–37 ↗ Compliance and human rights, page 61 ↗ How the BMW Group creates value, page 56–57 	(UNGC 10)* <ul style="list-style-type: none"> ↗ BMW Group Legal Compliance Code ↗ BMW Group values-oriented human resources policies ↗ Joint Declaration on Human Rights and Working Conditions at the BMW Group ↗ BMW Group Code on Human Rights and Working Conditions ↗ BMW Group environmental guidelines ↗ BMW Group supplier sustainability policy ↗ BMW Group corporate values
102-17 Mechanisms for advice and concerns about ethics	<ul style="list-style-type: none"> ↗ Compliance and human rights, page 58, 60 	(UNGC 10)*
102-18 Governance structure	<ul style="list-style-type: none"> ↗ Strategy, goals and management system, page 51 ↗ Fundamental aspects of corporate governance, page 282 	The BMW Group governance principles are set down in the: <ul style="list-style-type: none"> ↗ Corporate Governance Code ↗ Statement on Corporate Governance
102-19 Delegating authority	<ul style="list-style-type: none"> ↗ Strategy, goals and management system, page 51 	The Supervisory Board does not delegate any authority.
102-20 Executive-level responsibility for economic, environmental and social topics	<ul style="list-style-type: none"> ↗ Strategy, goals and management system, page 51 	–
102-21 Consulting stakeholders on economic, environmental and social topics	<ul style="list-style-type: none"> ↗ Dialogue with stakeholders, page 29 ↗ Strategy, goals and management system, page 44 ↗ Report of the supervisory board, page 15 	Stakeholder feedback and positions are communicated to the Board of Management via different channels, for example in regular Board meetings, in direct interaction with individual stakeholder groups (for example with investors, political decision makers) and, not least, also through briefings of expert bodies within the company, in particular before attending larger internal and external events like OECD conferences or general meetings. The Chairperson of the Supervisory Board, in particular, is in contact with stakeholders (for example investors). The members of the Supervisory Board take part in the Annual General Meeting and, in addition, many of them interact with stakeholders as part of their other activities and mandates. (↗ Members of the Supervisory Board)

Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
102-22 Composition of the highest governance body and its committees	Fundamental aspects of corporate governance, page 282 – 284	BMW Group Profile Management: Members of the Board of Management Members of the Supervisory Board Composition and Work Procedures of the Supervisory Board of BMW AG and its Committees (including duration of position on the governing body and ratio of underrepresented groups), page 289 Independence: Composition objectives of the Supervisory Board Composition and Work Procedures of the Supervisory Board of BMW AG and its Committees, page 289 Mandates: Members of the Board of Management Members of the Supervisory Board Gender: Members of the Board of Management Members of the Supervisory Board Social groups: Composition objectives of the Supervisory Board Composition and Work Procedures of the Supervisory Board of BMW AG and its Committees, page 289 Stakeholder representation: Members of the Supervisory Board Competencies: Composition objectives of the Supervisory Board Composition and Work Procedures of the Supervisory Board of BMW AG and its Committees, page 289
102-23 Chair of the highest governance body	Fundamental aspects of corporate governance, page 283 Composition and Work Procedures of the Supervisory Board of BMW AG and its Committees, page 289	The Chairman of the Supervisory Board has no executive function.
102-24 Nominating and selecting the highest governance body	Fundamental aspects of corporate governance, page 282 Overview of supervisory board committees and their composition, page 289 – 290	–
102-25 Conflicts of interest	Report of the supervisory board, page 17 Fundamental aspects of corporate governance, page 283 Members of the Supervisory Board, page 286	Further Information on the prevention of and on dealing with conflicts of interest can be found through BMW Group Legal Compliance Code

Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
102-26 Role of highest governance body in setting purpose, values and strategy	<ul style="list-style-type: none"> ↗ Strategy, goals and management system, page 51 ↗ Fundamental aspects of corporate governance, page 283 – 284 	–
102-27 Collective knowledge of highest governance body	<ul style="list-style-type: none"> ↗ Strategy, goals and management system, page 51 ↗ Corporate governance, page 283 – 284 	–
102-28 Evaluating the highest governance body's performance	<ul style="list-style-type: none"> ↗ Strategy, goals and management system, page 51 ↗ Fundamental aspects of corporate governance, page 289 – 290 ↗ Remuneration report, page 291 – 325 	–
102-29 Identifying and managing economic, environmental and social impacts	<ul style="list-style-type: none"> ↗ Report on outlook, risks and opportunities, page 166, 176 ↗ Task Force on Climate-related Financial Disclosures (TCFD-infobox), page 48 ↗ TCFD-Index, page 361 ↗ Report of the supervisory board, page 14 – 20 	–
102-30 Effectiveness of risk management processes	<ul style="list-style-type: none"> ↗ Report of the supervisory board, page 18 ↗ Report on outlook, risks and opportunities, page 166, 176 	–
102-31 Review of economic, environmental and social topics	<ul style="list-style-type: none"> ↗ Strategy, goals and management system, page 51 	–
102-32 Highest governance body's role in sustainability reporting	–	Overall responsibility lies with the Board of Management of the BMW Group. The Supervisory Board is responsible for auditing the information as part of the non-financial statement (NFS). The external auditors support the Supervisory Board in fulfilling its obligation to undertake audits.
102-33 Communicating critical concerns	<ul style="list-style-type: none"> ↗ Compliance and human rights, page 58 ↗ Fundamental aspects of corporate governance, page 282 ↗ Strategy, goals and management system, page 51 	The BMW Group governance principles are set down in detail in the ↗ Statement on Corporate Governance
102-34 Nature and total number of critical concerns	–	This information is confidential and is not communicated externally by the BMW Group.
102-35 Remuneration policies	<ul style="list-style-type: none"> ↗ Strategy, goals and management system, page 51 ↗ Remuneration report, page 300 – 325 	The company pension scheme system is designed consistently for all employee levels. Pensions are determined in line with annual remuneration and the market, based on the individual's category and the relation between the highest management body, managers and other employees.
102-36 Process for determining remuneration	<ul style="list-style-type: none"> ↗ Report of the supervisory board, page 15 ↗ Remuneration report, page 291 – 292, 296 – 299, 301 	–

Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
102-37 Stakeholders' involvement in remuneration	<p>Employee representatives on the Supervisory Board</p> <p>↗ Members of the Supervisory Board, page 287</p> <p>↗ Information on the Company's Governing Constitution, page 282</p> <p>Supervisory Board compensation, responsibilities, regulation pursuant to Articles of Incorporation</p> <p>↗ Remuneration report, page 291, 317, 322</p> <p>↗ Fundamental aspects of corporate governance, page 289</p>	–
102-38 Annual total compensation ratio	–	The BMW Group policies for remuneration and additional benefits apply for all of our companies and regardless of employees' gender, religion, origin, age, disability, sexual orientation or country-specific characteristics. We follow the guiding principle that the total remuneration package must be above the average for the respective labour market. We conduct annual compensation studies worldwide to determine our current market positioning so that we can continue to align overall compensation with the market. This ensures that every employee receives compensation commensurate with the relevant labour market. The ratio of the annual compensation of the highest-paid employee to the median level of all employees is also in keeping with the market thanks to our globally applied approach; it can however vary greatly depending on the market spread between countries. For this reason, no definitive statement can be made. The percentage increase in annual compensation is decided based on various factors such as the inflation rate and in principle follows the market trend.
102-39 Percentage increase in annual total compensation ratio	–	Cf. GRI 102-38
102-40 List of stakeholder groups	↗ Dialogue with stakeholders, page 32	–
102-41 Collective bargaining agreements	↗ Further GRI Information, page 353	(UNGC 3)*
102-42 Identifying and selecting stakeholders	↗ Dialogue with stakeholders, page 29	↗ Stakeholder Engagement Policy
102-43 Approach to stakeholder engagement	↗ Dialogue with stakeholders, page 29, 30, 32	<p>We are in constant dialogue with a variety of different stakeholder groups in all of our locations and markets. Our ↗ Stakeholder Engagement Policy provides guidelines for these activities. In identifying our stakeholders, we are guided by the AA1000 standard. Depending on the situation, we choose different forms and methods of engagement.</p> <p>Due to the considerable restrictions during the coronavirus pandemic, it was not possible to conduct the BMW Group Dialogues as planned in 2020. In response, the BMW Group held digital stakeholder dialogues in October 2020 for the first time.</p>
102-44 Key topics and concerns raised	<p>↗ Dialogue with stakeholders, page 31</p> <p>↗ GRI Content Index, page 3</p>	For the purpose of the dialogues, the BMW Group conducts a survey of its stakeholders in order to identify key issues and overarching topics. The BMW Group explains how it deals with these topics in its report.

Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
102-45 Entities included in the consolidated financial statements	Group reporting entity ↗ Notes to the group financial statements, page 194 ↗ Reporting concept, page 358	–
102-46 Defining report content and topic boundaries	↗ Dialogue with stakeholders, page 31 ↗ Reporting concept, page 357	In 2020, the BMW Group revised its corporate strategy and geared it towards sustainability. As part of this process and in order to identify key fields for action, various environmental analyses as well as stakeholder surveys were conducted to gain an understanding of external viewpoints.
102-47 List of material topics	↗ GRI Content Index, page 3	–
102-48 Restatements of information	–	New definitions, calculation methods or scopes are described, if applicable, in footnotes to the respective graphics. Since 2020, employees with permanent and temporary contracts are included in the definition. Up to 2019, temporary staff, doctoral candidates, interns, apprentices, employees on long-term sick leave and employees on sabbaticals were also included (see glossary on page 327).
102-49 Changes in reporting	↗ About this report, page 4	For the 2020 reporting year, the BMW Group has consolidated its Annual Report and its Sustainable Value Report for the first time into one comprehensive report. The reasons for this decision are explained in the “About this report” section.
102-50 Reporting period	↗ Reporting concept, page 358	–
102-51 Date of most recent report	–	The BMW Group 2019 Annual Report and the BMW Group Sustainable Value Report were published on 18 March 2020.
102-52 Reporting cycle	↗ About this report, page 5 ↗ Reporting concept, page 358	–
102-53 Contact point for questions regarding the report	↗ Contacts, page 368	–
102-54 Claims of reporting in accordance with the GRI Standards	↗ Reporting concept, page 357	–
102-55 GRI Content Index	↗ GRI Content Index	–
102-56 External assurance	↗ Independent auditor’s report, page 331 – 339 ↗ Independent practitioner’s report, page 340 – 342 ↗ Reporting concept, page 358	–

MATERIAL TOPICS

GRI Standard	Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
HUMAN RIGHTS			
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	<ul style="list-style-type: none"> ✔ Compliance and human rights, page 62 ✔ Production, purchasing and supplier network, page 102 	(UNGC 1, 2, 3, 4, 5, 6)*
	103-2 The management approach and its components	<ul style="list-style-type: none"> ✔ Compliance and human rights, page 61 ✔ Production, purchasing and supplier network, page 102 – 104 	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	<ul style="list-style-type: none"> ✔ Compliance and human rights, page 61 ✔ Production, purchasing and supplier network, page 102 	–
GRI 412 Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	<ul style="list-style-type: none"> ✔ Compliance and human rights, page 61 ✔ Production, purchasing and supplier network, page 102 	Following publication of the UN Guiding Principles on Business and Human Rights, we performed a systematic analysis in 2012 and 2013 of the rights cited in the Universal Declaration of Human Rights with regard to their relevance and implications for different business units of the BMW Group. A Human Rights Compliance Assessment followed in 2017, involving a review of 71 of 75 legal entities worldwide. All countries in which the BMW Group operates were covered. In our annual compliance report, we regularly ask all organisational units of the BMW Group about the local risk assessment of potential human rights violations and possible incidents. Their responses form the basis for developing measures to minimise risks. Human rights are moreover an integral part of our assessment process for new locations.
	412-2 Employee training on human rights policies or procedures	<ul style="list-style-type: none"> ✔ Compliance and human rights, page 61 	<p>After the adoption of the UN Guiding Principles on Business and Human Rights, we informed our employees via the hierarchy cascade of the BMW Group's position and the requirements with regard to human rights.</p> <p>Human rights are a component of the introductory seminars for new employees and of our Web-based training on sustainability. We updated the training materials for our classroom training in compliance in 2019. As human rights are an integral part of the above training, the actual hours of training are not recorded at present.</p>

GRI Standard	Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
GRI 412 Human Rights Assessment 2016 continued	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	<ul style="list-style-type: none"> 🔗 Compliance and human rights, page 62 🔗 Production, purchasing and supplier network, page 102 	In addition to the international purchasing conditions, all dealer contracts as well as importer contracts worldwide currently contain a clause on compliance and human rights. In 2020, all material investments in property, plant and equipment (including production equipment and buildings) worldwide were covered by human rights clauses. Material investment volumes are investments that account for at least 95 % of the total investment in tangible assets reported in the 2020 Annual Report.
COMBATTING CORRUPTION AND ANTI-COMPETITIVE BEHAVIOUR			
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	🔗 Compliance and human rights, page 58	(UNGC 10)*
	103-2 The management approach and its components	🔗 Compliance and human rights, page 58 – 61	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	🔗 Compliance and human rights, page 58 – 61	–
GRI 205 Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	🔗 Compliance and human rights, page 60	The total number and percentage of operations assessed for risks related to corruption and the risks identified are not published for reasons of confidentiality.
	205-2 Communication and training about anti-corruption policies and procedures	🔗 Compliance and human rights, page 60	<p>The BMW Group Legal Compliance Code is available in twelve languages and is communicated to all BMW Group employees via the BMW Group Intranet. The document is also available in printed form.</p> <p>Upon their appointment, the members of the Board of Management of BMW AG receive a letter with information on their corporate governance duties. They are required to dutifully and responsibly comply with the principles for preventing legal violations set out in the BMW Group Legal Compliance Code and to see to it that these principles are implemented within the company. The BMW Group Legal Compliance Code, which also regulates corruption prevention, is handed out together with a cover letter. The compliance duties of the Board of Management members also include signing the BMW Group Compliance Declaration and successful participation in the online compliance training in “Compliance Essentials” and “Antitrust Compliance”. Data on participation in these training courses cannot yet be collected in full and is therefore not reported at present.</p> <p>Accordingly, based on the currently available data, no details on the participants in the training (employees as well members of the control body), broken down according to employee categories and region, can be provided yet.</p> <p>A quantification of how many business partners have been informed is not yet possible because this information cannot be reliably captured at present.</p>

Material topics

GRI Standard	Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
GRI 205 Anti-corruption 2016 continued	205-3 Confirmed incidents of corruption and actions taken	<ul style="list-style-type: none"> ✔ Compliance and human rights, page 60 ✔ Report on outlook, risks and opportunities, page 174 ✔ Report of the supervisory board, page 18 	<p>Major violations of the BMW Group Legal Compliance Code or the BMW Group Policy “Corruption Prevention” (anti-corruption directive) are reported – if applicable – in the BMW AG Annual Report in the section “Legal Risks” on page 174, including their legal investigation. No legal proceedings concerning corrupt practices occurred during the reporting period.</p> <p>Currently, the BMW Group does not dispose over Group-wide information about employment contract sanctions as a result of violations of the law. For this reason, this aspect of the indicator is not fully reported.</p> <p>Detailed data on the total number of cases in which contracts with business partners were not renewed due to violations related to corruption are not currently available.</p>
GRI 206 Anti-competitive Behaviour 2016	206-1 Legal actions for anti-competitive behaviour, antitrust and monopoly practices	<ul style="list-style-type: none"> ✔ Report on outlook, risks and opportunities, page 175 	–
PRODUCT SAFETY			
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	<ul style="list-style-type: none"> ✔ Design and product safety, page 73 	–
	103-2 The management approach and its components	<ul style="list-style-type: none"> ✔ Design and product safety, page 73 – 75 ✔ Report of the supervisory board, page 16 	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	<ul style="list-style-type: none"> ✔ Design and product safety, page 73, 75 	–
GRI 416 Customer health and safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	<ul style="list-style-type: none"> ✔ Design and product safety, page 75 	<p>Currently, the percentage of product categories that have been checked in terms of their impact on health and safety is not documented. Therefore, no information to that end can be provided.</p> <p>However, all vehicles made by the BMW Group are subject to very precise specifications with regard to product safety during development and production.</p>
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<ul style="list-style-type: none"> ✔ Design and product safety, page 79 	This indicator is not reported for reasons of competition.

GRI Standard	Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
FUEL EFFICIENCY AND VEHICLE CO₂ EMISSIONS			
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	<ul style="list-style-type: none"> ↗ Carbon emissions and pollutants, page 76 ↗ Electric mobility, page 80 	(UNGC 7, 8, 9)*
	103-2 The management approach and its components	<ul style="list-style-type: none"> ↗ Carbon emissions and pollutants, page 76 ↗ Electric mobility, page 80 – 84 	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	<ul style="list-style-type: none"> ↗ Strategy, goals and management system, page 45 ↗ Carbon emissions and pollutants, page 77 – 78 ↗ Electric mobility, page 81 	–
GRI 302 Energy 2016	302-5 Reductions in energy requirements of products and services	<ul style="list-style-type: none"> ↗ Carbon emissions and pollutants, page 77 – 78 	<p>The calculations of CO₂ emissions and fuel consumption for our European new vehicle fleet have been based since 2017 on the requirements and assumptions of the World-wide Harmonized Light Vehicle Test Procedures (WLTP). This method was chosen because it provides a globally harmonised approach. Previously, these calculations were based on the requirements and assumptions of the New European Driving Cycle (NEDC) and the ACEA self-commitment (European Automobile Manufacturers' Association). The values for the US new vehicle fleet are based on CAFE (Corporate Average Fuel Economy):</p> <p>Due to the strategic focus on CO₂ fleet values, the aggregated fuel consumption cannot be readily analysed and reported due to the structure of the system.</p>
GRI 305 Emissions 2016	305-5 Reduction of GHG emissions	<ul style="list-style-type: none"> ↗ Carbon emissions and pollutants, page 77 – 78 ↗ Resource consumption and resource efficiency, page 95 – 96 	<p>The calculations of CO₂ emissions and fuel consumption for our European new vehicle fleet have been based since 2017 on the requirements and assumptions of the World-wide Harmonized Light Vehicle Test Procedures (WLTP) and, prior to their introduction, on the requirements and assumptions of the New European Driving Cycle (NEDC) and the ACEA self-commitment (European Automobile Manufacturers' Association). The values for the US new vehicle fleet are based on CAFE (Corporate Average Fuel Economy).</p> <p>1995 was chosen as the reference year, as this is also the reference point chosen by the European Commission and because the NEDC was introduced that year.</p>

GRI Standard	Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
VEHICLE POLLUTANT EMISSIONS			
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	☞ Carbon emissions and pollutants, page 76	(UNGC 7, 8, 9)*
	103-2 The management approach and its components	☞ Carbon emissions and pollutants, page 76	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	☞ Strategy, goals and management system, page 45 ☞ Carbon emissions and pollutants, page 79	–
GRI 305 Emissions 2016	See above (Fuel efficiency and vehicle CO ₂ emissions)	☞ Carbon emissions and pollutants, page 77 – 78	–
ALTERNATIVE DRIVETRAIN TECHNOLOGIES			
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	☞ Electric mobility, page 80	(UNGC 7, 8, 9)*
	103-2 The management approach and its components	☞ Electric mobility, page 80 – 84	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	☞ Strategy, goals and management system, page 45 ☞ Electric mobility, page 81	–
DESIGN FOR RECYCLING			
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	☞ Electric mobility, page 82 ☞ Resource consumption and resource efficiency, page 98	(UNGC 7, 8)*
	103-2 The management approach and its components	☞ Electric mobility, page 82 ☞ Resource consumption and resource efficiency, page 98	For reasons of confidentiality, we do not report on the resources used to manage this topic.

GRI Standard	Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
GRI 103 Management approach 2016 continued	103-3 Evaluation of the management approach	<ul style="list-style-type: none"> ✔ Strategy, goals and management system, page 49 ✔ Electric mobility, page 82 ✔ Resource consumption and resource efficiency, page 98 	–
GRI 301 Materialien 2016	301-1 Materials used by weight or volume	<ul style="list-style-type: none"> ✔ Further GRI Information, page 347 	<p>Subdividing the total weight into non-renewable and renewable materials is not possible since this data cannot currently be captured reliably. On average, the vehicles of the BMW Group contain amounts of secondary raw materials that are typical for the industry and cannot be quantified precisely.</p> <p>The BMW Groups knows the proportion of secondary raw materials used for selected materials and components. The calculation is based on data on representative vehicles from all product lines. The average is calculated using weighted numbers of units for the different product lines.</p> <p>Changes in the proportion of metal in the used materials are most likely due to the increased number of battery and hybrid vehicles that contain a high-voltage battery.</p>
	301-2 Recycled input materials used	<ul style="list-style-type: none"> ✔ Resource consumption and resource efficiency, page 98 	–
	301-3 Reclaimed products and their packaging materials	<ul style="list-style-type: none"> ✔ Resource consumption and resource efficiency, page 98 	<p>Packaging: Vehicles are delivered to our end customers without packaging. We use covered rail wagons or protective film for transporting vehicles to the dealership. The protective film is recycled after use by certified waste management companies. When parts are shipped to regional distribution centres, any packaging materials (packaging materials for transport and parts protection for separate parts) are disposed of there by certified waste management companies.</p> <p>In the further supply chain from the regional distribution centres in Germany to the BMW Group dealerships, responsibility for disposal of packaging materials lies with the dealership but is organised, financed and monitored centrally by the BMW Group.</p> <p>Customers who purchase spare parts or lifestyle articles can return the packaging material to the BMW Group dealership or dispose of it in Germany via the legally regulated dual system of waste collection. Manufacturers who make use of sales and shipping packaging are legally required to participate in this system.</p> <p>The exact percentage of reused packaging categories cannot be reported, as these data are only collected in the countries where it is required by law (e.g. Germany). Global figures are therefore not available. For the same reason, it is not possible to report the percentage of packaging materials per product category.</p>

GRI Standard	Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
CONNECTED AND AUTONOMOUS DRIVING			
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	☞ Mobility patterns, page 84	–
	103-2 The management approach and its components	☞ Mobility patterns, page 84–86	We manage the development of fully automated driving centrally via the “Autonomous Driving, Driver Assistance” division. For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	☞ Mobility patterns, page 85	–
MOBILITY CONCEPTS AND SERVICES			
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	☞ Mobility patterns, page 84	(UNGC 9)*
	103-2 The management approach and its components	☞ Mobility patterns, page 84–86	Mobility services are managed by the divisions “Corporate Strategy” and “Corporate Investments”. For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	☞ Mobility patterns, page 84–86	–
ENERGY EFFICIENCY AND CO₂ EMISSIONS IN THE VALUE CHAIN			
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	☞ Resource consumption and resource efficiency, page 95 ☞ Renewable energy, page 99	(UNGC 7, 8, 9)*
	103-2 The management approach and its components	☞ Resource consumption and resource efficiency, page 95–98 ☞ Renewable energy, page 99	For reasons of confidentiality, we do not report on the resources used to manage this topic.

Material topics

GRI Standard	Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
GRI 103 Management approach 2016 continued	103-3 Evaluation of the management approach	<ul style="list-style-type: none"> ↗ Strategy, goals and management system, page 45 ↗ Resource consumption and resource efficiency, page 95–97 ↗ Renewable energy, page 99 	–
GRI 302 Energy 2016	302-1 Energy consumption within the organisation	<ul style="list-style-type: none"> ↗ Resource consumption and resource efficiency, page 96 ↗ Further GRI Information, page 345–347 	<p>For greater ease of comprehension for the reader, we indicate energy consumption not in joules (J) but in megawatt hours (MWh).</p> <p>At some sites, a small proportion of heat is generated using steam. However, the different ways of how heat for external district heating systems is generated are not recorded. The calorific values of fossil fuels are taken from the energy utilities' invoices. The BMW Group offers balancing power for stabilising the public electricity grid. Energy sales are not part of the BMW Group's business model.</p>
	302-2 Energy consumption outside of the organisation	<ul style="list-style-type: none"> ↗ Resource consumption and resource efficiency, page 96 ↗ Further GRI Information, page 344 	<p>For greater ease of comprehension for the reader, we indicate energy consumption not in joules (J) but in megawatt hours (MWh).</p> <p>We use the conversion factors provided in the GaBi tool.</p>
	302-3 Energy intensity	<ul style="list-style-type: none"> ↗ Resource consumption and resource efficiency, page 96–97 	<p>Primary energy consumption in the utilisation phase is not reported, as this is based on the CO₂ emissions per kilometre.</p>
	302-4 Reduction of energy consumption	<ul style="list-style-type: none"> ↗ Resource consumption and resource efficiency, page 96–97 	<p>For greater ease of comprehension for the reader, we indicate energy consumption not in joules (J) but in megawatt hours (MWh).</p>
GRI 305 Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> ↗ Resource consumption and resource efficiency, page 95–96 ↗ Further GRI Information, page 344 	<p>The BMW Group reports CO₂ emissions in accordance with the “operational control” option of the GHG Protocol. CO₂ emissions from the BMW Brilliance Automotive (BBA) joint venture are therefore included in full. The combustion of wood pellets generates biogenic CO₂ emissions, however, due to their origin they are considered CO₂ neutral.</p>
	305-2 Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> ↗ Resource consumption and resource efficiency, page 95–96 ↗ Further GRI Information, page 344 	<p>The BMW Group reports CO₂ emissions in accordance with the “operational control” option of the GHG Protocol.</p>
	305-3 Other indirect (Scope 3) GHG emissions	<ul style="list-style-type: none"> ↗ Carbon emissions and pollutants, page 77 ↗ Resource consumption and resource efficiency, page 96 ↗ Further GRI Information, page 344, 346 	<p>The combustion of wood pellets generates biogenic CO₂ emissions, however, due to their origin they are considered CO₂ neutral.</p>

Material topics

GRI Standard	Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
GRI 305 Emissions 2016 continued	305-4 GHG emissions intensity	☑ Resource consumption and resource efficiency, page 95 – 96	–
	305-6 Emissions of ozone-depleting substances (ODS)	–	According to a BMW Group internal standard, substances with ozone-depleting potential as listed in the legal provisions are not allowed. The BMW standard “Prohibited and declarable substances” contains a ban on chlorofluorocarbons and thus substances that have a strong ozone-depleting potential. The BMW Group thus not only regulates emissions of these substances but prevents them from being used at all.
	305-7 Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	☑ Carbon emissions and pollutants, page 78 ☑ Resource consumption and resource efficiency, page 97 ☑ Further GRI Information, page 347	Significant air emissions within the BMW Group occur at our production sites. These are VOC, NOx, CO and SO ₂ as well as particles and dust.
ENVIRONMENTAL AND SOCIAL STANDARDS IN THE SUPPLY CHAIN			
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	☑ Purchasing and supplier network, page 100	(UNGC 1, 2, 3, 4, 5, 6, 10)*
	103-2 The management approach and its components	☑ Purchasing and supplier network, page 100	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	☑ Strategy, goals and management system, page 44 ☑ Purchasing and supplier network, page 103	–
GRI 414 Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	☑ Purchasing and supplier network, page 102, 104 ☑ Further GRI Information, page 351	In the number of suppliers that have been reviewed in terms of materials required for production and materials not required for production, newly contracted supplier locations are included (once they exceed the threshold values of € 2 million or € 10 million of purchasing volume).
	414-2 Negative social impacts in the supply chain and actions taken	☑ Purchasing and supplier network, page 102, 104 ☑ Further GRI Information, page 351	Due to the complexity and in some cases the lack of transparency across entire supply chains, it is not possible to give a percentage of the new suppliers screened.
GRI 308 Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	☑ Purchasing and supplier network, page 101 – 102, 104 ☑ Further GRI Information, page 351	In the number of suppliers that have been reviewed in terms of materials required for production and materials not required for production, newly contracted supplier locations are included (once they exceed the threshold values of € 2 million or € 10 million of purchasing volume).
	308-2 Negative environmental impacts in the supply chain and actions taken	☑ Purchasing and supplier network, page 104 ☑ Further GRI Information, page 351	Due to the complexity and in some cases the lack of transparency across entire supply chains, it is not possible to give a percentage of the new suppliers screened.

GRI Standard	Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
OCCUPATIONAL HEALTH AND SAFETY			
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	☑ Health and performance, page 113	–
	103-2 The management approach and its components	☑ Health and performance, page 113	☑ BMW Group Code on Human Rights and Working Conditions For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	☑ Health and performance, page 113	–
GRI 403 Occupational health and safety 2018	403-1 Occupational health and safety management system	☑ Health and performance, page 114–115	All legal requirements with regard to occupational health and safety are implemented. When required, the BMW Group can grant access to the comprehensive register of legal requirements. The production plants in the Netherlands (contract production), in Russia (assembly plant) and in Brazil (BMW Group plant) are the only ones that are not ISO, OHSAS or OHRIS-certified. 99.7% of employees in BMW Group plants work at a location that has been certified according to an international occupational health and safety management system. Employees of third-party companies such as logistics service providers are not covered because the German Employee Leasing Act prohibits access to their data.
	403-2 Hazard identification, risk assessment and incident investigation	☑ Health and performance, page 113, 115	For a description of processes for identifying work-related risks, please see the section on occupational health and safety management systems on page 356. The laws of the countries where the sites are located, the applicable international standards such as ISO 45001 as well as the internal health and safety policy prohibit retaliation against employees who report work-related risks or leave work situations that may lead to injuries or illness in their view.
	403-3 Occupational health services	☑ Health and performance, page 113–114	All physicians at BMWAG are required to meet their obligation as medical professionals to stay up to date with the latest medical findings and to expand their knowledge and practical skills and consolidate and further develop their professional competence while practising. The quality of the health services is ensured in addition through internal training and qualifications for physicians and occupational health assistants. There are also external training courses for paramedics. A monthly exchange of information on relevant topics takes place on the international level, and a workshop with physicians and health managers is held as needed, as a rule annually. The projects for defining new prevention campaigns are staffed internationally with health managers, experts and physicians, whose knowledge thus also benefits our prevention work.

Material topics

GRI Standard	Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
GRI 403 Occupational health and safety 2018 continued	403-4 Worker participation, consultation and communication on occupational health and safety	☑ Health and performance, page 115	At the BMW Group, there are special committees on occupational health and safety that address the relevant topics and in some cases environmental issues as well. In Germany, this area is regulated by § 11 "Occupational health and safety committees" of the German Occupational Safety and Health Act. Such a committee is made up of the employer or its agent, works council members appointed by the works council, company physicians, occupational safety specialists and safety representatives in accordance with § 22 of Book Seven of the Social Insurance Code. The occupational health and safety committee has the task of advising on matters of work safety and accident prevention. The committee meets at least once a quarter. The decisions made, for example by the Central Occupational Health and Safety Committee in Munich, are optional for the BMW Group but binding in the ItO (Idea to Offer Process) for decision-making and decision preparation groups. Similar committees exist in other countries where the BMW Group has operations.
	403-5 Worker training on occupational health and safety	☑ Health and performance, page 115	–
	403-6 Promotion of worker health	☑ Health and performance, page 113–114	The preventive measures in health management focus on reducing health risks such as muscular or skeletal disorders due to a lack of physical activity and undue physical strain or metabolic disorders as a result of an unbalanced diet. In the fourth quarter of each year, certain specialist areas are identified as "focus areas" in which permanent staff can participate in a programme during the following year.
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	☑ Health and performance, page 114–115	The dangers and risks are similar to those within the BMW Group itself, e.g. tripping accidents or injuries while operating machines (e.g. crush injuries). A person nominated by the contracted party provides instruction to the employees of external companies and their sub-contractors. The BMW Group's procedural instruction on occupational and environmental protection management sets out the requirements for medical check-ups and instructions for temporary staff. BMW AG provides a matrix with required medical check-ups. Temporary staff are provided with instruction by the agency and the BMW Group on general topics and particular risks at the workplace.

Material topics

GRI Standard	Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
GRI 403 Occupational health and safety 2018 continued	403-8 Workers covered by an occupational health and safety management system	<ul style="list-style-type: none"> ☑ Health and performance, page 114 ☑ Further GRI Information, page 356 	<p>For confidentiality reasons, coverage by an occupational health and safety management system is only reported for regular BMW employees but not for temporary staff.</p> <p>We use our internal systems to collect the data. Unless otherwise stated, we have made no further assumptions.</p>
	403-9 Work-related injuries	<ul style="list-style-type: none"> ☑ Health and performance, page 114–115 ☑ Further GRI Information, page 355 	<p>We currently report on accident frequency (injuries resulting in at least one day of absence from work), accident severity and the number of deaths among BMW employees. For reasons of confidentiality, the accidents suffered by temporary staff are not included in the accident frequency rate indicated. Every incident at BMW AG and the BMW Group plants can be documented and evaluated.</p> <p>Currently it is not legally possible (German Law on Temporary Employment) to access the injury data at external companies that are active at BMW locations. This data is therefore not reported by the BMW Group.</p> <p>Due as well to the sensitivity of this data, it is currently not possible with our systems at the international level to draw direct conclusions about the cause of downtime. We plan to be able to collect this data in the medium term.</p> <p>We use our internal systems to collect the data. Unless otherwise stated, we have made no further assumptions.</p>
	403-10 Work-related ill health	<ul style="list-style-type: none"> ☑ Health and performance, page 114–115 	<p>There is no international definition of work-related ill health that covers all countries in which the BMW Group operates. Legislation also differs from country to country with regard to the possibilities for recording medical data. Data on work-related ill health can therefore not be reliably consolidated at Group level.</p> <p>Omitted due to legal restrictions: It is not legally possible (German Law on Temporary Employment) to access data on work-related ill health at external companies.</p> <p>Due as well to the sensitivity of this data, it is currently not possible with our systems at the international level to draw direct conclusions about the causes of ill health. We plan to be able to collect this data in the medium term.</p> <p>We use our internal systems to collect the data. Unless otherwise stated, we have made no further assumptions.</p>

GRI Standard	Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
ATTRACTIVE WORKPLACE, TALENT IDENTIFICATION AND RETENTION			
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	Long-term employee development and employer attractiveness, page 109	<p> BMW Group Code on Human Rights and Working Conditions (UNGC 6)* For reasons of confidentiality, we do not report on the resources used to manage this topic. The Munich-based “HR Marketing and Recruiting” department coordinates worldwide measures to maintain and enhance the attractiveness of the BMW Group as an employer and to identify and retain talent. The HR departments at the respective locations are responsible for implementation. </p>
	103-2 The management approach and its components	Long-term employee development and employer attractiveness, page 111 Strategy, goals and management system, page 44	
	103-3 Evaluation of the management approach	Long-term employee development and employer attractiveness, page 111	
GRI 401 Employment 2016	401-1 New employee hires and employee turnover	Further GRI Information, page 354	<p> The number of new hires at the BMW Group and their distribution across age groups is confidential information for competitive reasons and is therefore not reported. The share of women among new hires at BMW AG is 28 % (2019: 20 %). A breakdown of new hires by gender and region for the BMW Group is not possible as we cannot capture this data systemically. Manual capture of this data would entail a disproportionately high effort. The attrition rate for BMW AG and therefore for about 70 % of all employees is captured centrally. The attrition rate at individual international locations is also captured but is not consolidated at BMW Group level. The absolute as well as the percentage figures for people leaving the company, broken down by region, age and gender, are not currently captured due to system constraints. </p>
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Long-term employee development and employer attractiveness, page 112 – 113	
	401-3 Parental leave	Further GRI Information, page 353	

GRI Standard	Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
EMPLOYEE DEVELOPMENT, TRAINING AND EDUCATION			
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	<ul style="list-style-type: none"> ✔ Long-term employee development and employer attractiveness, page 109 	<ul style="list-style-type: none"> ✔ BMW Group Code on Human Rights and Working Conditions (UNGC 6)* For reasons of confidentiality, we do not report on the resources used to manage this topic. The Munich-based “Training and Qualification, Apprentice Programmes and Transformation Management” department coordinates employee development measures worldwide. The HR departments at the respective locations are responsible for implementation.
	103-2 The management approach and its components	<ul style="list-style-type: none"> ✔ Long-term employee development and employer attractiveness, page 109 ✔ Strategy, goals and management system, page 56 	
	103-3 Evaluation of the management approach	<ul style="list-style-type: none"> ✔ Long-term employee development and employer attractiveness, page 109 	
GRI 404 Training and Education 2016	404-1 Average hours of training per year per employee	<ul style="list-style-type: none"> ✔ Long-term employee development and employer attractiveness, page 109 ✔ Further GRI Information, page 354 	<ul style="list-style-type: none"> The system does not provide for gender-specific information. In 2021 this will not be expanded for GDPR reasons (data protection through data minimisation). Through our yearly skills analysis process, which also serves as the basis for planning Group-wide and individual training, we assist our employees in building and maintaining skills throughout their career. We also offer seminars helping employees prepare for retirement from active working life. All employees receive a consistent and comprehensive performance review to support their career development at least once a year.
	404-2 Programmes for upgrading employee skills and transition assistance programmes	<ul style="list-style-type: none"> ✔ Long-term employee development and employer attractiveness, page 109 – 111 	
	403-3 Percentage of employees receiving regular performance and career development reviews	<ul style="list-style-type: none"> ✔ Employee diversity, page 118 	

GRI Standard	Disclosure	Reference in BMW Group Report 2020	Further information (incl. UNGC) and omissions
DIVERSITY AND EQUAL OPPORTUNITY			
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	Employee diversity, page 116	BMW Group Code on Human Rights and Working Conditions (UNGC 6)* For reasons of confidentiality, we do not report on the resources used to manage this topic. The topic of diversity is managed by the “HR Policy and HR Strategy” department in Munich. “HR Management and Services” in Munich and the HR departments at the different sites are responsible for coordinating the implementation of the policies.
	103-2 The management approach and its components	Employee diversity, page 116 Strategy, goals and management system, page 45	
	103-3 Evaluation of the management approach	Strategy, goals and management system, page 45 Employee diversity, page 116	
GRI 405 Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	Employee diversity, page 117 – 118 Corporate governance, composition of the board of management and the supervisory board, page 283 – 288 Further GRI Information, page 354 – 355	A breakdown of employees by age group is currently available only for BMW AG.
	405-2 Ratio of basic salary and remuneration of women to men	Employee diversity, page 117	The effective ratio of basic salary and remuneration of women to men is not published for reasons of confidentiality.
GRI 406 Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	–	The BMW Group is not currently involved in any court or arbitration proceedings that in the company’s estimation might have a significant impact on its financial condition. Further information on cases of discrimination is subject to internal confidentiality regulations

* [UNGC](#): references to the UN Global Compact Principles.

All GRI-relevant information was considered in the report audit. References to the BMW Group Report 2020 were aligned with the audited section of that report.