

GRI CONTENT INDEX 2019



**BMW
GROUP**

THE NEXT
100 YEARS 



Rolls-Royce
Motor Cars Limited

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	BMW Group value creation chain		
	Supply chain	Production	Sales and utilisation, recycling and disposal
Human rights	++	+	+
Combating 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 102-47, GRI 103-1

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Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information:
102-1 Name of the organisation	→ Imprint, page 141	-	-
102-2 Activities, brands, products and services	→ Introduction, page 6	→ Organisational structure and business model	-
102-3 Location of headquarters	→ Imprint, page 141	-	-
102-4 Location of operations	-	BMW Group: BMW Group vehicle sales by region and market → Business performance in vehicle production of BMW Group by plant → Organisational structure and business model Locations → Organisational structure and business model	-
102-5 Ownership and legal form	-	→ Organisational structure and business model → Disclosures relevant for takeover → Consolidated financial statements	-
102-6 Markets served	-	BMW Group: BMW Group vehicle sales by region and market → Business performance in vehicle production of BMW Group by plant → Organisational structure and business model Sales subsidiaries → Organisational structure and business model	-
102-7 Scale of the organisation	→ Introduction, page 6 → Chapter 4.2, pages 116–117	Total capital, divided into debt and equity capital → Balance sheet Number of products or services offered → Business performance → Organisational structure and business model Number of locations → Production network	-

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Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information:
102-8 Information on employees and other workers	→ Chapter 4.2, page 116	–	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. Explanations of how data is compiled can be found in the footnotes for the respective tables. (UNGC 6)*
102-9 Supply chain	→ Chapter 3.3, page 88, 96	→ Organisational structure and business model	–
102-10 Significant changes to the organisation and its supply chain	→ Our reporting concept, page 135	Group reporting entity → Principles	–
102-11 Precautionary principle or approach	Observing the precautionary principle through our comprehensive and integrated strategy → pages 10–12 Observing the precautionary principle through a comprehensive understanding of product responsibility → pages 32–34, 38–42, 47–50, 55–59 Environmental protection within the organisation and Clean Production approach → pages 65–67 Precautions through supplier selection and management → page 91 Safeguarding employees through a healthy work environment → page 102 Fostering understanding between different nations, religions and ethnic groups → page 129	→ Compliance in the BMW Group → Report on Risks and Opportunities	(UNGC 7)*
102-12 External initiatives	→ Chapter 1.4, page 31	–	–

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Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information:
102-13 Memberships of associations	→ Chapter 1.3, page 23 → Chapter 2.1, page 39 → Chapter 2.3, pages 60–61	–	Memberships in national associations: — The German Association of the Automotive Industry (VDA) and indirectly through the VDA the Federation of German Industries (BDI), member of the Association for the Promotion of German Industry — Bavarian Employers' Associations for the Metalworking and Electrical Industries (bayme vbm) — Confederation of German Employers' Associations (BDA) International industry associations: — European Automobile Manufacturers' Association (ACEA) — Alliance of Automobile Manufacturers (Auto Alliance)
102-14 Statement from senior decision-maker	→ Introduction, pages 4–5	–	–
102-15 Key impacts, risks and opportunities	→ Fundamentals, page 20, 26, 32 → Products and services, page 35 → Production and value creation, page 62 → Employees and society, page 97	–	–
102-16 Values, principles, standards and norms of behaviour	→ Chapter 1.4, page 31	–	(UNGC 10)* → 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 sustainability standard for the supplier network → BMW Group corporate values
102-17 Mechanisms for advice and concerns about ethics	–	→ Compliance in the BMW Group	(UNGC 10)*
102-18 Governance structure	→ Chapter 1.2, page 18	→ Composition and Work Procedures of the Supervisory Board of BMWAG and its Committees	The BMW Group governance principles are set down in the → Corporate Governance Code
102-19 Delegating authority	→ Chapter 1.2, pages 18–19	–	The Supervisory Board does not delegate any authority.
102-20 Executive-level responsibility for economic, environmental and social topics	→ Chapter 1.2, page 18	–	–

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	Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information:
Identified material topics and their boundaries GRI 101: Foundation 2016 → GRI 102: General disclosures Material topics	102-21 Consulting stakeholders on economic, environmental and social topics	–	Annual General Meeting → Statement on Corporate Governance Employee representatives (company employees and union representatives) on the Supervisory Board → Members of the Supervisory Board	–
	102-22 Composition of the highest governance body and its committees	–	Management: → Members of the Board of Management → Members of the Supervisory Board → Composition and Work Procedures of the Supervisory Board of BMWAG and its Committees (including duration of position on the governing body and ratio of under-represented groups) Independence: Composition objectives of the Supervisory Board → Composition and Work Procedures of the Supervisory Board of BMWAG and its Committees 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 BMWAG and its Committees Stakeholder representation: → Members of the Supervisory Board Competencies: Composition objectives of the Supervisory Board → Composition and Work Procedures of the Supervisory Board of BMWAG and its Committees	→ BMW Group Profile
	102-23 Chair of the highest governance body	–	→ Composition and Work Procedures of the Supervisory Board of BMWAG and its Committees	The Chairman of the Supervisory Board has no executive function.
	102-24 Nominating and selecting the highest governance body	–	→ Composition and Work Procedures of the Board of Management of BMWAG and its Committees	–

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Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information:
102-25 Conflicts of interest	–	→ Shareholdings of members of the Board of Management and Supervisory Board → Other information, Compliance in the BMW Group → Report of the Supervisory Board → Members of the Supervisory Board	→ BMW Group Legal Compliance Code The members of the Board of Management and Supervisory Board have pledged to comply with the provisions for conflicts of interest in the German Corporate Governance Code (sections 4.3 and 5.5) and thus to disclose conflicts of interest and report on how they are dealt with. No conflicts of interest were identified in 2019. Significant transactions with members of the Board of Management and Supervisory Board and other related parties as defined by IAS 24, including close relatives and intermediary entities, were examined on a quarterly basis in 2019. Moreover, there are already upper limits for mandates as well as a legal prohibition on certain ties pursuant to § 100 of the German Stock Corporation Act (AktG). Mandates in Supervisory Board committees and comparable governance bodies of commercial enterprises are published in the Annual Report. Cross-holdings are not systematically reported beyond the legal requirements. The BMW Group holds shares in companies or start-ups that may also be service providers/ suppliers of the BMW Group. The BMW Group does not have a majority shareholder. Business done with related parties or entities is reported in the financial reports in accordance with the IAS 24 standard (Related Party Disclosures) based on quarterly surveys.
102-26 Role of highest governance body in setting purpose, values and strategy	→ Chapter 1.2, page 18	–	–
102-27 Collective knowledge of highest governance body	→ Chapter 1.2, pages 18 – 19	–	–

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Disclosure

**102-28
Evaluating the highest
governance body's performance**

Reference in BMW Group SVR 2019

→ Chapter 1.2, page 19

Reference in BMW Group Annual Report 2019

–

Further information:

Our governance structure consists of a Board of Management and a Supervisory Board. The Board of Management manages the enterprise under its own responsibility, acting in the interests of the BMW Group with the aim of achieving sustainable growth in value. The Supervisory Board has the task of advising and supervising the Board of Management in its management of the BMW Group. It is involved in all decisions of fundamental importance for the BMW Group. The Supervisory Board appoints the members of the Board of Management and decides upon the level of compensation they receive.

Remuneration:

The Supervisory Board decides annually on the level of compensation received by members of the Board of Management, orienting its decisions on the sustainable development of the BMW Group. The compensation comprises both fixed and variable elements as well as a share-based component. The performance component of the bonus (an element of the variable remuneration) results from a performance factor determined for each member of the Board of Management. The Supervisory Board sets the performance factor on the basis of a detailed assessment of the contribution made by members of the Board of Management to the sustainable and long-term development of the company over a period of at least three financial years. The evaluation by the Supervisory Board is based on pre-defined criteria that take into account both the long-term success of the company and the interests of the shareholders, as well as the interests of the employees and social responsibility. The criteria include innovation (economic and environmental, for example the reduction of CO₂ emissions), market position compared to competitors, customer focus, ability to adapt, leadership, corporate culture and promotion of compliance and integrity, contributions to the Group's attractiveness as an employer, progress in implementing the diversity concept, and activities that foster corporate social responsibility.

→ Compensation Report in Annual Report 2019

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Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information:
102-28 Evaluating the highest governance body's performance continued			<p>The Supervisory Board of BMW AG receives a fixed compensation component as well as an earnings-related compensation component, which is oriented toward sustainable growth. The earnings-related component is based on average earnings per share of common stock for the remuneration year and the two preceding financial years. Shareholders can rate the performance of Supervisory Board members to the extent that they can vote at the Annual General Meeting against ratifying the actions of the Supervisory Board or against re-electing Supervisory Board candidates.</p>
102-29 Identifying and managing economic, environmental and social impacts	–	Risk management system → Report on Risks and Opportunities	<p>BMW Group risk management is formally organised in a decentralised Group-wide network and is controlled by a central risk management function. Each division of the BMW Group is represented in the risk management organisation by network officers. Material risks reported by the network are first presented for examination to the Risk Management Circle, which is chaired by BMW Group Controlling. Following this examination, the risks are reported to the Board of Management and Supervisory Board. The risks are classified on the basis of the potential scale of impact on the company's earnings and/or viability. Against the background of dynamic business developments and an increasingly volatile environment, the BMW Group regularly reviews its Risk Management processes to ensure that all measures are suitable and effective.</p> <p>The Board of Management is informed about stakeholder feedback and positions through various channels, for example in regular Board of Management meetings (→ Chapter 1.2), in direct exchanges with individual stakeholder groups (for example with investors or policy-makers) or, last but not least, through briefings by the relevant company departments, in particular before participation in major internal and external events, such as OECD conferences or annual general meetings (→ Chapter 1.3). The Chairman of the Supervisory Board is in particular in constant contact with stakeholders (for example investors). The members of the Supervisory Board participate in the Annual General Meeting, and many of them are also in contact with stakeholders as part of their other activities and mandates (→ Members of the Supervisory Board).</p>

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Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information:
102-30 Effectiveness of risk management processes	–	→ Report of the Supervisory Board Risk management system → Report on Risks and Opportunities	–
102-31 Review of economic, environmental and social topics	→ Chapter 1.2, page 18	Risk management system → Report on Risks and Opportunities	–
102-32 Highest governance body's role in sustainability reporting	→ Our reporting concept, page 134	–	–
102-33 Communicating critical concerns	–	→ Compliance in the BMW Group	<p>The BMW Group Compliance Committee regularly reports on all relevant compliance matters to the Board of Management. A report is compiled once a year to inform the Board of Management and the Supervisory Board about progress in the further development of the BMW Group Compliance Management System, investigations carried out, any known incidents and sanctions as well as corrective and preventative measures undertaken. In addition, clearly defined criteria stipulate cases in which the Board of Management or individual members of the Board are to be immediately informed.</p> <p>The BMW Group's Sustainability Board, which includes the entire Board of Management, addresses current sustainability issues and corresponding developments. Among other things, it assesses the economic, environmental and social progress made by the company as well as the level of integration of sustainability in the company divisions. In addition, the Strategy Circle, consisting of divisional heads of department, convenes twice a year to address sustainability topics and prepare decisions for the Sustainability Board.</p>
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	→ Chapter 1.2, page 19	→ Compensation Report	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 employment category and the ratio between the highest governance body, managers and other employees.

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Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information:
102-36 Process for determining remuneration	–	Overview of compensation system and compensation components, Report of the External Compensation Consultant to the Supervisory Board → Compensation Report	The Supervisory Board calls on the services of a compensation consultant who is independent of company management. The consultant has never worked personally for BMW AG or a BMW company or been a member of the Board of Management.
102-37 Stakeholders' involvement in remuneration	–	Employee representatives on the Supervisory Board → Members of the Supervisory Board → Information on the Company's Governing Constitution Supervisory Board compensation, responsibilities, regulation pursuant to Articles of Incorporation → Compensation Report	–
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	→ Chapter 1.3, page 25	–	–
102-41 Collective bargaining agreements	→ Chapter 4.2, page 120	–	(UNGC 3)*
102-42 Identifying and selecting stakeholders	→ Chapter 1.3, page 20	–	–

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Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information:
102-43 Approach to stakeholder engagement	→ Chapter 1.3, page 20	–	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. We held four stakeholder dialogue events covering all of our core markets in 2019. A broad range of stakeholders participated, including representatives from municipalities and NGOs as well as students.
102-44 Key topics and concerns raised	→ Chapter 1.3, pages 20 – 25	–	As part of our dialogues, we survey our stakeholders on specific topics to help us identify central and general concerns. We explain how we deal with these concerns in this report. Chapter 1 presents the BMW Group's key sustainability topics. These topics were determined in part by a stakeholder survey. We provide details in this report on how we are addressing all the key topics.
102-45 Entities included in the consolidated financial statements	→ Our reporting concept, page 135	Group reporting entity → Principles	–
102-46 Defining report content and topic boundaries	→ Chapter 1.1, page 13	–	–
102-47 List of material topics	→ GRI Content Index, page 3	–	–
102-48 Restatements of information	–	–	Where necessary and possible, restatements are explained in footnotes to the respective graphics.
102-49 Changes in reporting	–	–	There were no relevant changes during the reporting period.
102-50 Reporting period	→ Our reporting concept, page 135	–	–
102-51 Date of most recent report	→ Our reporting concept, page 135	–	–
102-52 Reporting cycle	→ Our reporting concept, page 135	–	–
102-53 Contact point for questions regarding the report	→ Imprint, page 141	–	–

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	Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information:
Identified material topics and their boundaries	102-54 Claims of reporting in accordance with the GRI Standards	→ Our reporting concept, page 133	–	–
GRI 101: Foundation 2016				
→ GRI 102: General disclosures	102-55 GRI Content Index	→ Our reporting concept, page 135	–	–
Material topics	102-56 External assurance	→ Our reporting concept, page 134 → Independent Practitioners' Limited Assurance Report, pages 139–140	–	–

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GRI Standard	Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information (incl. UNGC) and omissions
Human rights				
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	→ Chapter 1.4, pages 26–27 → GRI Content Index, page 3	–	(UNGC 1, 2, 3, 4, 5, 6)*
	103-2 The management approach and its components	→ Chapter 1.4, pages 26–29 → Chapter 3.3, page 90	–	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	→ Chapter 1.4, page 29	–	–
GRI 412 Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	→ Chapter 1.4, page 26 → Chapter 3.3, page 91	–	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. Only the smaller units were not assessed, for example financial services companies in countries where the other units were already included in the review. Human rights are moreover an integral part of our assessment process for new operation sites. The areas where the Human Rights Compliance Assessment identified potential for improvement were addressed during the reporting period by for example increasing international employee training on the subject of human rights.

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GRI Standard	Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information (incl. UNGC) and omissions
GRI 412 Human Rights Assessment 2016 continued	412-2 Employee training on human rights policies or procedures	→ Chapter 1.4, pages 28–29	–	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. 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.
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	→ Chapter 1.4, page 27 → Chapter 3.3, page 90	–	In addition to our international purchasing conditions, all dealer contracts in the European Economic Area, Korea, Thailand, Singapore, Malaysia and Indonesia as well as importer agreements across the globe currently contain a clause on compliance and human rights. In 2019, all of our orders for significant material investments in property, plant and equipment (including production equipment and buildings) worldwide were covered by human rights clauses. Significant investment volumes are investments that account for at least 95% of the total investment in tangible assets reported in the 2019 Annual Report.

Combating corruption and anti-competitive behaviour

GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	→ Chapter 1.4, pages 26–27 → GRI Content Index, page 3	–	(UNGC 10)*
	103-2 The management approach and its components	→ Chapter 1.4, pages 26–29	–	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	→ Chapter 1.4, page 29	–	–
GRI 205 Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	→ Chapter 1.4, pages 27–28	→ Compliance in the BMW Group	The total number and percentage of operations assessed for risks related to corruption and the risks identified are not published for reasons of confidentiality.

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GRI Standard	Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information (incl. UNGC) and omissions
GRI 205 Anti-corruption 2016 continued	205-2 Communication and training about anti-corruption policies and procedures	→ Chapter 1.4, pages 27 – 28	→ Compliance in the BMW Group	<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>Moreover, the data we have collected to date on participants in the training does not yet allow for a breakdown by employee category and region.</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>
	205-3 Confirmed incidents of corruption and actions taken	→ Chapter 1.4, page 30	→ Report of the Supervisory Board → Compliance in the BMW Group	<p>Major violations of the BMW Group Legal Compliance Code or the BMW Group Policy “Corruption Prevention” (anti-corruption directive) are reported in the BMW AG Annual Report in the section on legal risks, including their legal investigation.</p> <p>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.</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	→ Chapter 1.4, page 30	→ Report of the Supervisory Board → Compliance in the BMW Group	<p>Other known or suspected violations of compliance in relation to antitrust law that are not already mentioned in Chapter 1.4 or in the BMW Group Annual Report are individual cases without systematic causation. The total number of cases is not published for reasons of confidentiality.</p>

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GRI Standard	Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information (incl. UNGC) and omissions
Product safety				
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	→ Chapter 1.5, page 32 → GRI Content Index page 3	–	–
	103-2 The management approach and its components	→ Chapter 1.5, pages 32–34	→ Report of the Supervisory Board → Compliance in the BMW Group	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	→ Chapter 1.5, page 34	–	–
GRI 416 Customer health and safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	→ Chapter 1.5, page 34	–	–
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	→ Chapter 2.1, page 43	–	For all compliance-relevant matters, the following applies in general: the reports received and incidents identified in 2019 that were not already mentioned in Chapter 1.4 or the BMW Group Annual Report involved individual cases without systematic causation. The total number of incidents cannot be reported as this information is currently not collected.
Fuel efficiency and vehicle CO₂ emissions				
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	→ Chapter 2.1, page 38 → Chapter 2.2, page 47 → GRI Content Index, page 3	–	(UNGC 7, 8, 9)*
	103-2 The management approach and its components	→ Chapter 2.1, pages 38–40 → Chapter 2.2, pages 47–49	–	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	→ Chapter 1.1, page 12 → Chapter 2.1, pages 39–42 → Chapter 2.2, pages 48–50	–	–
GRI 302 Energy 2016	302-5 Reductions in energy requirements of products and services	→ Chapter 2.1, page 49	–	The calculations of CO ₂ emissions and fuel consumption for our European new vehicle fleet have been based since 2017 on the requirements and assumptions of the Worldwide 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): For greater ease of comprehension for the reader, we indicate fuel consumption not in joules but as is customary in litres/100 km or mpg (miles per gallon).

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GRI Standard	Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information (incl. UNGC) and omissions
GRI 305 Emissions 2016	305-5 Reduction of GHG emissions	→ Chapter 2.1, pages 40–41 → Chapter 3.1, page 71	–	The calculations of CO ₂ emissions and fuel consumption for our European new vehicle fleet have been based since 2017 on the requirements and assumptions of the Worldwide 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). 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.

Vehicle pollutant emissions

GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	→ Chapter 2.1, page 38 → GRI Content Index, page 3	–	(UNGC 7, 8, 9)*
	103-2 The management approach and its components	→ Chapter 2.1, pages 38–40	–	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	→ Chapter 1.1, page 12 → Chapter 2.1, pages 39–42	–	–
GRI 305 Emissions 2016	See above (Fuel efficiency and vehicle CO₂ emissions)	→ Chapter 2.1, pages 40–41	–	–

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GRI Standard	Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information (incl. UNGC) and omissions
Alternative drivetrain technologies				
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	→ Chapter 2.2, page 47	-	(UNGC 7, 8, 9)*
	103-2 The management approach and its components	→ Chapter 2.2, pages 47–49	-	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	→ Chapter 1.1, page 12 → Chapter 2.2, pages 48–50	-	-
Design for Recycling				
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	→ Chapter 2.2, page 47 → Chapter 3.1, page 65, 68 → GRI Content Index, page 3	-	(UNGC 7, 8)*
	103-2 The management approach and its components	→ Chapter 2.2, pages 47–49 → Chapter 3.1, pages 65–69	-	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	→ Chapter 1.1, page 12 → Chapter 2.2, pages 48–50 → Chapter 3.1, page 67, 68	-	-
GRI 301 Materials 2016	301-1 Materials used by weight or volume	→ Chapter 3.1, pages 74–75	-	It is not possible to subdivide the total weight by non-renewable and renewable materials, as this ratio cannot be reliably determined at present. We aim to increase the use of secondary raw materials in our vehicles. On average, our vehicles contain ratios of secondary raw materials typical for the industry, which cannot be precisely quantified. For selected materials and components, we apply “Life Cycle Engineering” to design our supply chains and material cycles as early as the vehicle development phase and can thus cite the ratios of secondary raw materials used. → G3.08, G3.09
	301-2 Recycled input materials used	→ Chapter 3.1, page 68, 75	-	-

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GRI Standard	Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information (incl. UNGC) and omissions
GRI 301 Materials 2016 continued	301-3 Reclaimed products and their packaging materials	→ Chapter 3.1, page 68	–	<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>

Connected and autonomous driving

GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	→ Chapter 2.3, page 55 → GRI Content Index, page 3	–	–
	103-2 The management approach and its components	→ Chapter 2.3, pages 55–57	–	<p>We manage the development of fully automated driving centrally via the “Autonomous Driving” division.</p> <p>For reasons of confidentiality, we do not report on the resources used to manage this topic.</p>
	103-3 Evaluation of the management approach	→ Chapter 1.1, page 12 → Chapter 2.3, pages 57–59	–	–

Mobility concepts and services

GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	→ Chapter 2.3, page 55 → GRI Content Index, page 3	–	(UNGC 9)*
	103-2 The management approach and its components	→ Chapter 2.3, pages 55–57	–	<p>Since 1 December 2019, mobility services have been integrated into and managed by the “Corporate Strategy” and “Mobility Services” divisions.</p> <p>For reasons of confidentiality, we do not report on the resources used to manage this topic.</p>
	103-3 Evaluation of the management approach	→ Chapter 1.1, page 12 → Chapter 2.3, pages 57–59	–	–

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GRI Standard	Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information (incl. UNGC) and omissions
Energy efficiency and CO₂ emissions in the value chain				
GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	→ Chapter 3.1, page 65, 69–70 → Chapter 3.2, page 84 → GRI Content Index, page 3	–	(UNGC 7, 8, 9)*
	103-2 The management approach and its components	→ Chapter 3.1, pages 65–67, 69–73, 81–82 → Chapter 3.2, pages 84–86	–	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	→ Chapter 1.1, page 12 → Chapter 3.1, page 67, 69–73 → Chapter 3.2, page 86	–	–
GRI 302 Energy 2016	302-1 Energy consumption within the organisation	→ Chapter 3.1, page 73, 75	–	For greater ease of comprehension for the reader, we indicate energy consumption not in joules (J) but in megawatt hours (MWh). No energy is sold. Heat is supplied to a small extent by steam at a few locations. As a rule, we do not record the different forms of heating used. We use the calculations made by the energy suppliers for the calorific values of the fossil fuels used. The BMW Group offers standby power to stabilise the public power grid. The standby power acts as a reserve for compensating for unforeseen fluctuations in the electricity grid so that the stability of the energy supply system is not jeopardised.
	302-2 Energy consumption outside of the organisation	→ Chapter 3.1, page 70	–	For greater ease of comprehension for the reader, we indicate energy consumption not in joules (J) but in megawatt hours (MWh). We use the conversion factors provided in the GaBi tool.
	302-3 Energy intensity	→ Chapter 3.1, page 72	–	Primary energy consumption in the utilisation phase is not reported, as this is based on the CO ₂ emissions per kilometre.
	302-4 Reduction of energy consumption	→ Chapter 3.1, page 72	–	For greater ease of comprehension for the reader, we indicate energy consumption not in joules (J) but in megawatt hours (MWh).

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GRI Standard	Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information (incl. UNGC) and omissions
GRI 305 Emissions 2016	305-1 Direct (Scope 1) GHG emissions	→ Chapter 3.1, page 70, 75	–	The BMW Group reports CO ₂ emissions in accordance with the “operational control” option of the GHG Protocol. CO ₂ emissions from the BMW Brilliance Automotive (BBA) joint venture are therefore included in full. The combustion of wood pellets generates biogenic CO ₂ emissions. The emission factor is 0 t CO ₂ e/MWh (CO ₂ -neutral). → G3.05
	305-2 Energy indirect (Scope 2) GHG emissions	→ Chapter 3.1, page 70	–	The BMW Group reports CO ₂ emissions in accordance with the “operational control” option of the GHG Protocol.
	305-3 Other indirect (Scope 3) GHG emissions	→ Chapter 2.1, page 41 → Chapter 3.1, page 70, 82	–	The combustion of wood pellets generates biogenic CO ₂ emissions. → G3.05
	305-4 GHG emissions intensity	→ Chapter 3.1, page 71	–	–
	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 chloro-fluorocarbons 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 (NO_x), sulphur oxides (SO_x) and other significant air emissions	→ Chapter 2.1, page 41 → Chapter 3.1, page 75	–	Significant air emissions within the BMW Group occur at our production sites. These are VOC, NO _x , CO and SO ₂ as well as particles and dust. → G3.09

Environmental and social standards in the supply chain

GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	→ Chapter 3.3, page 88 → GRI Content Index, page 3	–	(UNGC 1, 2, 3, 4, 5, 6, 10)*
	103-2 The management approach and its components	→ Chapter 3.3, pages 88–92	–	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	→ Chapter 1.1, page 12 → Chapter 3.3, page 92	–	–
GRI 414 Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	→ Chapter 3.3, pages 91–92	–	–
	414-2 Negative social impacts in the supply chain and actions taken	→ Chapter 3.3, page 92	–	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	→ Chapter 3.3, pages 91–92	–	–
	308-2 Negative environmental impacts in the supply chain and actions taken	→ Chapter 3.3, page 92	–	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.

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GRI Standard	Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	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	→ Chapter 4.1, page 101 → GRI Content Index, page 3	-	-
	103-2 The management approach and its components	→ Chapter 4.1, pages 101 – 103	-	→ Joint Declaration on Human Rights and Working Conditions at the BMW Group For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	→ Chapter 1.1, page 12 → Chapter 4.1, pages 103 – 105	-	-
GRI 403 Occupational health and safety 2018	403-1 Occupational health and safety management system	→ Chapter 4.1, pages 101 – 103	-	a) All legal requirements regarding occupational health and safety are being implemented. If required, BMW can provide access to the extensive register of legal requirements. The production locations in the Netherlands and Russia are the only ones that do not have ISO, OHSAS or OHRIS certification. b) All salaried and temporary staff at BMW are covered by the management systems. Employees of external companies such as logistics service providers are not covered, as it is not legally possible to access their data (German Law on Temporary Employment).
	403-2 Hazard identification, risk assessment and incident investigation	→ Chapter 4.1, pages 102 – 103	-	b), c) The laws of the countries where we have operations, the international standards we apply, such as ISO 45001, and our internal Health and Safety Policy prohibit retaliation against employees who report work-related hazards or who remove themselves from work situations that they believe may cause injury or illness.
	403-3 Occupational health services	→ Chapter 4.1, pages 102 – 103	-	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.

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GRI Standard	Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	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	→ Chapter 4.1, page 103	–	b) 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 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	→ Chapter 4.1, page 107	–	
	403-6 Promotion of worker health	→ Chapter 4.1, pages 101 – 103, 107	–	b) 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	→ Chapter 4.1, page 102, 107	–	a) 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).
	403-8 Workers covered by an occupational health and safety management system	→ Chapter 4.1, page 106, 108	–	b) For confidentiality reasons, coverage by an occupational health and safety management system is only reported for regular BMW employees but not for temporary staff. c) We use our internal systems to collect the data. Unless otherwise stated, we have made no further assumptions.
	403-9 Work-related injuries	→ Chapter 4.1, pages 103 – 106	–	a) 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. b), f) 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. c) 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. g) We use our internal systems to collect the data. Unless otherwise stated, we have made no further assumptions.

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GRI Standard	Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information (incl. UNGC) and omissions
GRI 403 Occupational health and safety 2018 continued	403-10 Work-related ill health	→ Chapter 4.1, page 103, 105 – 106	–	<p>a) 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>(b), (d) 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>c) 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>e) We use our internal systems to collect the data. Unless otherwise stated, we have made no further assumptions.</p>

Attractive workplace, talent identification and retention

GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	→ Chapter 4.2, page 110 → GRI Content Index, page 3	–	<p>→ Joint Declaration on Human Rights and Working Conditions at the BMW Group (UNGC 6)*</p> <p>For reasons of confidentiality, we do not report on the resources used to manage this topic.</p> <p>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	→ Chapter 4.2, pages 110 – 112	–	
	103-3 Evaluation of the management approach	→ Chapter 1.1, page 12 → Chapter 4.2, pages 112 – 115	–	
GRI 401 Employment 2016	401-1 New employee hires and employee turnover	→ Chapter 4.2, page 118	–	<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 in 2019 was 20.3% (2018: 22%).</p> <p>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.</p> <p>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.</p> <p>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>

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GRI Standard	Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	Further information (incl. UNGC) and omissions
GRI 401 Employment 2016 continued	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	→ Chapter 4.2, page 110	-	Our principles apply to all employees. There is no distinction made between full-time and part-time employees or those with fixed-term contracts. For part-time employees, the principle of proportionate remuneration is applied, with some benefits even being granted on a full-time basis.
	401-3 Parental leave	→ Chapter 4.2, pages 118–119	-	The current system records only the number of BMW AG employees (approximately 70% of the BMW Group workforce) on parental leave. Nearly 100% of the returnees stay in their jobs for longer than twelve months. For part-time employees, the principle of proportionate remuneration is applied, with some benefits even being granted on a full-time basis. No expansion of data collection is planned in 2020.

Employee development, training and education

GRI 103 Management approach 2016	103-1 Explanation of the material topic and its boundary	→ Chapter 4.2, page 110 → GRI Content Index, page 3	-	→ Joint Declaration on Human Rights and Working Conditions at the BMW Group (UNGC 6)*
	103-2 The management approach and its components	→ Chapter 4.2, pages 110–112	-	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Evaluation of the management approach	→ Chapter 1.1, page 12 → Chapter 4.2, pages 112–115	-	The Munich-based Training and Transformation Management department coordinates employee development measures worldwide. The HR departments at the respective locations are responsible for implementation.
GRI 404 Training and Education 2016	404-1 Average hours of training per year per employee	→ Chapter 4.2, page 114, 119	-	As of 2019, our system allowed us to break down training by gender only for the BMW Group Academy (formerly known as the Training Academy), which accounts for over 50% of training worldwide in the BMW Group. This data is therefore not reported. Due to legal regulations, there will be no expansion of the system in 2020.
	404-2 Programmes for upgrading employee skills and transition assistance programmes	→ Chapter 4.2, page 111, 123	-	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.
	404-3 Percentage of employees receiving regular performance and career development reviews	→ Chapter 4.2, page 111	-	-

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GRI Standard	Disclosure	Reference in BMW Group SVR 2019	Reference in BMW Group Annual Report 2019	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	→ Chapter 4.3, page 122 → GRI Content Index, page 3	-	→ Joint Declaration on Human Rights and Working Conditions at the BMW Group (UNGC 6)* For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-2 The management approach and its components	→ Chapter 4.3, pages 122 – 123	-	
	103-3 Evaluation of the management approach	→ Chapter 1.1, page 12 → Chapter 4.3, pages 123 – 125	-	
GRI 405 Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	→ Chapter 4.3, pages 123 – 127	→ Composition and Work Procedures of the Supervisory Board of BMWAG and its Committees	A breakdown of employees by age group is currently available only for BMWAG.
	405-2 Ratio of basic salary and remuneration of women to men	→ Chapter 4.3, page 123	-	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	-	→ Report of the Supervisory Boards → Compliance in the BMW Group	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 Annual Report 2019 were aligned with the audited section of that report.