

# GRI CONTENT INDEX 2018



**BMW  
GROUP**



**Rolls-Royce**  
Motor Cars Limited

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## Identified material aspects and boundaries

	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 <sub>2</sub> emissions			++
Vehicle pollutant emissions			++
Alternative drivetrain technologies			++
Design for Recycling			++
Networked and autonomous driving			++
Mobility concepts and services			++
Energy efficiency and CO <sub>2</sub> emissions in the value chain	++	+	+
Environmental and social standards in the supply chain	++		
Occupational safety and health	++	++	++
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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## GRI 101: Fundamentals 2016 GRI 102: General information 2016

Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
<b>102-1</b> Name of the organisation	→ Imprint, page 126	-	-
<b>102-2</b> Activities, brands, products and services	→ Introduction, page 6	-	-
<b>102-3</b> Location of headquarters	→ Imprint, page 126	-	-
<b>102-4</b> Location of operations	-	BMW Group vehicle sales by region and market → <b>Business performance</b> in vehicle production of BMW Group by plant → <b>Business performance</b> of company locations → <b>Organisational structure and business model</b>	-
<b>102-5</b> Ownership and legal form	-	→ <b>Organisational structure and business model</b> → <b>Disclosures relevant for takeovers</b> → <b>Consolidated financial statements</b>	-
<b>102-6</b> Markets served	-	BMW Group vehicle sales by region and market → <b>Business performance</b> in vehicle production of BMW Group by plant → <b>Business performance</b> of sales subsidiaries → <b>Organisational structure and business model</b>	-
<b>102-7</b> Scale of the organisation	→ Introduction, page 6 → Chapter 4.2, page 105	-	-
<b>102-8</b> Information on employees and other workers	→ Chapter 4.2, pages 105, 107	-	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)*

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	Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
Identified material aspects and boundaries GRI 101: Fundamentals 2016 → GRI 102: General information Material aspects	<b>102-9</b> Supply chain	→ Chapter 3.3, pages 80, 87	-	-
	<b>102-10</b> Significant changes to the organisation and its supply chain	→ Our reporting concept, page 122	Group reporting entity → Principles	-
	<b>102-11</b> 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 29–30, 34–36, 41–44, 49–52 Environmental protection within the organisation and Clean Production approach → pages 58–59 Precautions through supplier selection and management → page 82 Safeguarding employees through a healthy work environment → page 93	→ Compliance in the BMW Group → Report on Risks and Opportunities	(UNGC 7)*
	<b>102-12</b> External initiatives	→ Chapter 1.4, page 28	-	-
	<b>102-13</b> Memberships of associations	→ Chapter 2.1, page 35 → Chapter 2.3, pages 53–54	-	Memberships in national associations: — The German Association of the Automotive Industry (VDA) and indirectly through the VDA in 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)
	<b>102-14</b> Statement from senior decision-maker	→ Introduction, page 4–5	-	-
	<b>102-15</b> Key impacts, risks and opportunities	→ Fundamentals, page 20, 25, 29 → Products and services, page 31 → Production and value creation, page 55 → Employees and society, page 88	-	-

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Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
<b>102-16</b> Values, principles, standards and norms of behaviour	<ul style="list-style-type: none"> <li>→ Chapter 1.4, page 28</li> <li>→ BMW Group Legal Compliance Code</li> <li>→ BMW Group values-oriented human resources policies</li> <li>→ Joint Declaration on Human Rights and Working Conditions at the BMW Group</li> <li>→ BMW Group Code on Human Rights and Working Conditions</li> <li>→ BMW Group environmental guidelines</li> <li>→ BMW Group sustainability standard for the supplier network</li> </ul>	–	(UNGC 10)*
<b>102-17</b> Mechanisms for advice and concerns about ethics	–	→ Compliance in the BMW Group	(UNGC 10)*
<b>102-18</b> Governance structure	→ Chapter 1.2, page 17	→ Composition and Work Procedures of the Supervisory Board of BMW AG and its Committees	The BMW Group governance principles are set down in the → Corporate Governance Code.
<b>102-19</b> Delegating authority	→ Chapter 1.2, pages 17–18	–	The Supervisory Board does not delegate any authority.
<b>102-20</b> Executive-level responsibility for economic, environmental and social topics	→ Chapter 1.2, page 17	–	–
<b>102-21</b> Dialogue with 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	–

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	<b>102-22</b> <b>Composition of the highest governance body and its committees</b>	–	<b>Management:</b> → <b>Members of the Board of Management</b> → <b>Members of the Supervisory Board</b> → <b>Composition and Work Procedures of the Supervisory Board of BMW AG and its Committees</b> <b>Independence:</b> Composition objectives of the Supervisory Board → <b>Composition and Work Procedures of the Supervisory Board of BMW AG and its Committees</b> <b>Mandates:</b> → <b>Members of the Board of Management</b> → <b>Members of the Supervisory Board</b> <b>Gender:</b> → <b>Members of the Board of Management</b> → <b>Members of the Supervisory Board</b> <b>Social groups:</b> Composition objectives of the Supervisory Board → <b>Composition and Work Procedures of the Supervisory Board of BMW AG and its Committees</b> <b>Stakeholder representation:</b> → <b>Members of the Supervisory Board</b> <b>Competencies:</b> Composition objectives of the Supervisory Board → <b>Composition and Work Procedures of the Supervisory Board of BMW AG and its Committees</b>	→ <b>BMW Group Company Profile</b>
	<b>102-23</b> <b>Chair of the highest governance body</b>	–	→ <b>Composition and Work Procedures of the Supervisory Board of BMW AG and its Committees</b>	The Chairman of the Supervisory Board has no executive function.
	<b>102-24</b> <b>Nominating and selecting the highest governance body</b>	–	→ <b>Composition and Work Procedures of the Board of Management of BMW AG and its Committees</b>	–

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Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
<b>102-25</b> <b>Conflicts of interest</b>	–	<ul style="list-style-type: none"> <li>→ Shareholdings of members of the Board of Management and Supervisory Board</li> <li>→ Other information, Compliance in the BMW Group</li> <li>→ Report of the Supervisory Board</li> </ul>	<p>→ <b>BMW Group Legal Compliance Code</b></p> <p>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 2018. 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 2018. 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).</p> <p>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 accounted for in the financial reports in accordance with the IAS 24 standard (Related Party Disclosures) based on quarterly surveys.</p>
<b>102-26</b> <b>Role of the highest governance body in setting targets, values and strategy</b>	→ Chapter 1.2, page 17	–	–
<b>102-27</b> <b>Collective knowledge of the highest governance body</b>	→ Chapter 1.2, pages 17–18	–	–

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Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
<b>102-28</b> <b>Evaluating the highest governance body's performance</b>	→ Chapter 1.2, page 18	–	<p>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.</p> <p><b>Remuneration:</b>  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 ecological, for example the reduction of carbon dioxide emissions), market position compared to competitors, customer focus, ability to adapt, leadership, corporate culture, 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. → <b>Compensation Report in Annual Report 2018</b></p>

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Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
<b>102-28</b> Evaluating the highest governance body's performance continued			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.
<b>102-29</b> Identifying and managing economic, environmental and social impacts	–	Risk management system → <b>Report on Risks and Opportunities</b>	The Board of Management informs the Supervisory Board by way of the Audit Committee on risk management and the risk situation.
<b>102-30</b> Effectiveness of risk management process	→ Chapter 1.2, page 17	→ <b>Report of the Supervisory Board</b> Risk management system → <b>Report on Risks and Opportunities</b>	–
<b>102-31</b> Review of economic, environmental and social topics	→ Chapter 1.2, page 17	Risk management system → <b>Report on Risks and Opportunities</b>	–
<b>102-32</b> Highest governance body's role in sustainability reporting	→ Our reporting concept, page 121	–	–

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Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
<b>102-33</b> Communication of 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 violations 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 the entire Board of Management are members of, 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>
<b>102-34</b> Nature and total number of critical concerns	–	–	This information is confidential and is not communicated externally by the BMW Group.
<b>102-35</b> Remuneration policies	→ Chapter 1.2, page 18	→ 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 category and the relationship between the highest governance body, managers and other employees.
<b>102-36</b> Process for determining remuneration	–	Overview of compensation system and compensation components, external compensation consultant, Report of the Supervisory Board → Compensation Report	–

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	Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
<b>Identified material aspects and boundaries</b> <b>GRI 101: Fundamentals 2016</b> → <b>GRI 102: General information</b> <b>Material aspects</b>	<b>102-37</b> <b>Stakeholders' involvement in remuneration decisions</b>	-	Employee representatives on the Supervisory Board → <b>Members of the Supervisory Board</b> → <b>Information on the Company's Governing Constitution</b> Supervisory Board compensation, responsibilities, regulation pursuant to Articles of Incorporation → <b>Compensation Report</b>	-
	<b>102-38</b> <b>Annual total compensation ratio</b>	-	-	<p>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.</p> <p>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.</p>
	<b>102-39</b> <b>Percentage increase in annual total compensation ratio</b>	-	-	Cf. GRI 102-38
	<b>102-40</b> <b>List of stakeholder groups</b>	→ Chapter 1.3, page 24	-	-
	<b>102-41</b> <b>Collective bargaining agreements</b>	→ Chapter 4.2, page 108	-	(UNGC 3)*

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GRI 101: Fundamentals 2016	102-42 Identifying and selecting stakeholders	→ Chapter 1.3, page 20	–	–
→ GRI 102: General information	102-43 Approach to stakeholder engagement	→ Chapter 1.1, page 13 → Chapter 1.3, page 24	–	We are in constant dialogue with a variety of different stakeholder groups in all of our locations and markets. Our → <b>Stakeholder Engagement Policy</b> provides guidelines for these activities. In identifying our stakeholder, we are guided by the AA1000 standard. Depending on the situation, we choose different forms and methods of engagement.
Material aspects	102-44 Key topics and concerns raised	→ Chapter 1.1, pages 13–14 → Chapter 1.3, pages 21–24 → The most important feedback received on urban mobility in a market survey and from our stakeholder dialogues in 2018, page 24	–	In addition, we once again held stakeholder dialogue events in all of our core markets in 2018. A broad range of stakeholders participated in these five events, including representatives from municipalities and NGOs as well as students.
	102-45 Entities included in the consolidated financial statements	→ Our reporting concept, page 122	Group reporting entity → Principles	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.
	102-46 Defining report content and topic boundaries	→ Chapter 1.1, page 13	–	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.
	102-47 List of the material topics	→ Chapter 1.1, page 13	–	–
	102-48 Restatements of information	–	–	Where necessary and possible, restatements are explained in footnotes to the respective graphics.
	102-49 Changes in reporting	→ Our reporting concept, page 122	–	–
	102-50 Reporting period	→ Our reporting concept, page 122	–	–
	102-51 Date of most recent report	→ Our reporting concept, page 122	–	–
	102-52 Reporting cycle	→ Our reporting concept, page 122	–	–

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	Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
Identified material aspects and boundaries	<b>102-53</b> Contact point for questions regarding the report	→ Imprint, page 126	-	-
GRI 101: Fundamentals 2016				
→ GRI 102: General information	<b>102-54</b> Claims of reporting in accordance with the GRI Standards	→ Our reporting concept, page 120	-	-
Material aspects	<b>102-55</b> GRI Content Index	→ Our reporting concept, page 122	-	-
	<b>102-56</b> External assurance	→ Our reporting concept, page 121 → Independent Practitioner's Limited Assurance Report, pages 123–124	-	-

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<b>Human rights</b>				
GRI 103 Management approach 2016	103-1 Statement on the material aspect and its boundaries	→ Chapter 1.4, pages 25–26 → GRI Content Index, page 3	–	(UNGC 1, 2, 3, 4, 5, 6)*
	103-2 Management approach and its components	→ Chapter 1.4, pages 25–27 → Chapter 3.3, page 82	–	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Review of management approach	→ Chapter 1.4, page 26	–	–
GRI 412 Review of compliance with human rights 2016	412-1 Company locations that have been subject to human rights compliance screening or a human rights impact assessment	→ Chapter 1.4, page 25 → Chapter 3.3, page 83	–	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.

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GRI Standard	Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
GRI 412 Review of compliance with human rights 2016 continued	412-2 Employee training on human rights policies and procedures	→ Chapter 1.4, page 27	–	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 part of the training for managers in their capacity as multipliers and for focus groups, for example in purchasing, as well as being addressed in the introductory seminars for new employees and in our web-based training on sustainability. The topic of human rights is also a focus in our classroom training in compliance.  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 screening	→ Chapter 1.4, page 26 → Chapter 3.3, page 81	–	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 2018, 100% of the order volume for our material investments in property, plant and equipment (including production equipment and buildings) world-wide 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 Annual Report 2018.

## Combatting corruption and anti-competitive behaviour

GRI 103 Management approach 2016	103-1 Statement on the material aspect and its boundaries	→ Chapter 1.4, page 25 → GRI Content Index, page 3	–	(UNGC 10)*
	103-2 Management approach and its components	→ Chapter 1.4, pages 25–27	–	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Review of management approach	→ Chapter 1.4, page 26	–	–
GRI 205 Anti-corruption 2016	205-1 Company locations assessed for corruption risks	→ Chapter 1.4, pages 26–27	→ Compliance in the BMW Group	The total number and percentage of company locations assessed for corruption risks and the corruption risks identified are not published for reasons of confidentiality.

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GRI Standard	Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
GRI 205 Anticorruption 2016 continued	<p><b>205-2</b> Communication and training on anti-corruption guidelines and measures</p> <hr/> <p><b>205-3</b> Confirmed incidents of corruption and actions taken</p>	<p>→ Chapter 1.4, pages 26–27</p> <hr/> <p>–</p>	<p>→ Compliance in the BMW Group</p> <hr/> <p>→ Report of the Supervisory Board → Compliance in the BMW Group</p>	<p>The BMW Group Legal Compliance Code is available in eleven 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 the 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> <hr/> <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>No legal proceedings concerning corrupt practices were concluded during the reporting period.</p> <p>Currently, the BMW Group does not have 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> <hr/> <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>
GRI 206 Anti-competitive behaviour 2016	<b>206-1</b> Legal actions for anti-competitive behaviour, antitrust and monopoly practices	→ Chapter 1.4, page 28	<p>→ Report of the Supervisory Board → Compliance in the BMW Group</p>	

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GRI Standard	Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
<b>Product safety</b>				
GRI 103 Management approach 2016	<b>103-1 Statement on the material aspect and its boundaries</b>	→ Chapter 1.5, page 29 → GRI Content Index page 3	-	-
	<b>103-2 Management approach and its components</b>	→ Chapter 1.5, pages 29–30	→ 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.
	<b>103-3 Review of management approach</b>	→ Chapter 1.5, page 30	-	-
GRI 416 Customer health and safety 2016	<b>416-1 Assessment of health and safety impacts of various product and service categories</b>	→ Chapter 1.5, page 30	-	-
	<b>416-2 Violations with respect to health and safety impacts of products and services</b>	→ Chapter 2.1, page 37	-	For all compliance-relevant matters, the following applies in general: the reports received and breaches identified in 2018 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 breaches cannot be reported as this information is currently not collected.
<b>Fuel efficiency and vehicle CO<sub>2</sub> emissions</b>				
GRI 103 Management approach 2016	<b>103-1 Statement on the material aspect and its boundaries</b>	→ Chapter 2.1, page 34 → Chapter 2.2, page 41 → GRI Content Index, page 3	-	(UNGC 7, 8, 9)*
	<b>103-2 Management approach and its components</b>	→ Chapter 2.1, pages 34–35 → Chapter 2.2, pages 41–42	-	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	<b>103-3 Review of management approach</b>	→ Chapter 2.1, pages 35–36 → Chapter 2.2, pages 43–44	-	-

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GRI Standard	Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
GRI 302 Energy 2016	302-5 Reductions in energy requirements of products and services	→ Chapter 2.1, page 35	–	The calculations of CO <sub>2</sub> 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).
GRI 305 Emissions 2016	305-5 Reduction of greenhouse gas (GHG) emissions	→ Chapter 2.1, pages 35–36 → Development of CO <sub>2</sub> emissions of the BMW Group new vehicle fleet in the European Union, page 39 → Chapter 3.1, page 64	–	The calculations of CO <sub>2</sub> 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 Statement on the material aspect and its boundaries	→ Chapter 2.1, page 34 → GRI Content Index, page 3	–	(UNGC 7, 8, 9)*
	103-2 Management approach and its components	→ Chapter 2.1, pages 34–35	–	For reasons of confidentiality, we do not report on the resources used to manage this topic
	103-3 Review of management approach	→ Chapter 2.1, pages 35–36	–	–

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GRI 305 Emissions 2016	305-5 Reduction of greenhouse gas (GHG) emissions	→ Chapter 2.1, pages 35–36 → Chapter 3.1, page 64	–	–

### Alternative drivetrain technologies

GRI 103 Management approach 2016	103-1 Statement on the material aspect and its boundaries	→ Chapter 2.2, page 41 → GRI Content Index, page 3	–	(UNGC 7, 8, 9)*
	103-2 Management approach and its components	→ Chapter 2.2, pages 41–42	–	–
	103-3 Review of management approach	→ Chapter 2.2, pages 43–44	–	–

### Design for Recycling

GRI 103 Management approach 2016	103-1 Statement on the material aspect and its boundaries	→ Chapter 2.2, page 41 → Chapter 3.1, pages 58, 60 → GRI Content Index, page 3	–	(UNGC 7, 8, 9)*
	103-2 Management approach and its components	→ Chapter 2.2, pages 41–42 → Chapter 3.1, pages 58–61	–	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Review of management approach	→ Chapter 2.2, pages 43–44 → Chapter 3.1, page 59	–	–

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GRI Standard	Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
GRI 301 Materials 2016	301-1 Materials used by weight or volume	→ Chapter 3.1, pages 68–69	–	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 Percentage of materials used that are recycled input materials	→ Chapter 3.1, page 69	–	–
	301-3 Recycling of products and their packaging materials	→ Chapter 3.1, page 60	–	Packaging: vehicles are delivered to the end customer without packaging. We use covered rail wagons or protective film for transporting vehicles to the dealership. All protective film is recycled after use. When parts are shipped to regional distribution centres, any packaging materials (packaging materials for transport and parts protection for separate parts) are professionally disposed of there. In the further supply chain from the regional distribution centres to the BMW Group dealerships, responsibility for disposal of packaging materials lies with the dealership. Customers who purchase spare parts or lifestyle articles can return the packaging material to the BMW Group dealership.  The exact percentage of reused packaging categories cannot be reported, as this data is only collected in the countries where it is required by law (e.g. Germany). Global figures are therefore not available.

## Networked and autonomous driving

GRI 103 Management approach 2016	103-1 Statement on the material aspect and its boundaries	→ Chapter 2.3, page 49 → GRI Content Index, page 3	–	–
	103-2 Management approach and its components	→ Chapter 2.3, pages 49–50	–	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Review of management approach	→ Chapter 2.3, pages 50–52	–	–

## Mobility products and services

GRI 103 Management approach 2016	103-1 Statement on the material aspect and its boundaries	→ Chapter 2.3, page 49 → GRI Content Index, page 3	–	(UNGC 9)*
	103-2 Management approach and its components	→ Chapter 2.3, pages 49–50	–	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Review of management approach	→ Chapter 2.3, pages 51–52	–	–

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GRI Standard	Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
<b>Energy efficiency and CO<sub>2</sub> emissions in the value chain</b>				
<b>GRI 103 Management approach 2016</b>	<b>103-1 Statement on the material aspect and its boundaries</b>	→ Chapter 3.1, pages 58, 62 → Chapter 3.2, page 76 → GRI Content Index, page 3	-	(UNGC 7, 8, 9)*
	<b>103-2 Management approach and its components</b>	→ Chapter 3.1, pages 58–59, 62–68 → Chapter 3.2, pages 76–78	-	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	<b>103-3 Review of management approach</b>	→ Chapter 3.1, pages 64–65 → Chapter 3.2, pages 77–78	-	-
<b>GRI 302 Energy 2016</b>	<b>302-1 Energy consumption within the organisation</b>	→ Chapter 3.1, pages 65–66, 69	-	For greater ease of comprehension for the reader, we indicate energy consumption not in joules (J) but in megawatt hours (MWh).  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.
	<b>302-2 Energy consumption outside of the organisation</b>	→ Chapter 3.1, page 63	-	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.
	<b>302-3 Energy intensity</b>	→ Chapter 3.1, page 65	-	Primary energy consumption in the utilisation phase is not reported, as this is based on the CO <sub>2</sub> emissions per kilometre.
	<b>302-4 Reduction of energy consumption</b>	→ Chapter 3.1, page 65	-	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 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
GRI 305 Emissions 2016	<b>305-1</b> Direct greenhouse gas (GHG) emissions (Scope 1)	→ Chapter 3.1, pages 63, 69	-	The BMW Group reports CO <sub>2</sub> emissions in accordance with the “operational control” option of the GHG Protocol. CO <sub>2</sub> emissions from the BMW Brilliance Automotive (BBA) joint venture are therefore included in full. The combustion of wood pellets generates biogenic CO <sub>2</sub> emissions. → <b>G3.05</b>
	<b>305-2</b> Indirect energy-related greenhouse gas (GHG) emissions (Scope 2)	→ Chapter 3.1, page 63	-	The BMW Group reports CO <sub>2</sub> emissions in accordance with the “operational control” option of the GHG Protocol.
	<b>305-3</b> Other indirect greenhouse gas (GHG) emissions (Scope 3)	→ Chapter 2.1, pages 35–36 → Chapter 3.1, pages 63, 68	-	The combustion of wood pellets generates biogenic CO <sub>2</sub> emissions. → <b>G3.05</b>
	<b>305-4</b> Intensity of greenhouse gas (GHG) emissions	→ Chapter 3.1, page 64	-	-
	<b>305-6</b> 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.
	<b>305-7</b> NO <sub>x</sub> , SO <sub>x</sub> and other significant air emissions	→ Chapter 2.1, page 36 → Chapter 3.1, page 69	-	Significant air emissions within the BMW Group occur at our production sites. These are VOC, NO <sub>x</sub> , CO and SO <sub>2</sub> as well as particles and dust. → <b>G3.09</b>

## Environmental and social standards in the supply chain

GRI 103 Management approach 2016	<b>103-1</b> Statement on the material aspect and its boundaries	→ Chapter 3.3, page 80 → GRI Content Index, page 3	-	(UNGC 1, 2, 3, 4, 5, 6, 10)*
	<b>103-2</b> Management approach and its components	→ Chapter 3.3, pages 80–84	-	For reasons of confidentiality, we do not report on the resources used to manage this topic.
	<b>103-3</b> Review of management approach	→ Chapter 3.3, page 83	-	-
GRI 308 Supplier assessment for impacts on the environment 2016	<b>308-1</b> Percentage of new suppliers that were screened using criteria for impacts on the environment	→ Chapter 3.3, page 83	-	-
	<b>308-2</b> Negative impacts on the environment in the supply chain and actions taken	→ Chapter 3.3, page 83	-	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 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
GRI 414 Supplier assessment for impacts on society 2016	414-1 Percentage of new suppliers that were screened using criteria for impacts on society	→ Chapter 3.3, page 83	-	-
	414-2 Negative impacts on society in the supply chain and actions taken	→ Chapter 3.3, page 83	-	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.

## Occupational health and safety

GRI 103 Management approach 2016	103-1 Statement on the material aspect and its boundaries	→ Chapter 4.1, page 92 → GRI Content Index, page 3	-	-
	103-2 Management approach and its components	→ Chapter 4.1, pages 92–98	-	→ <b>Joint Declaration on Human Rights and Working Conditions at the BMW Group</b> For reasons of confidentiality, we do not report on the resources used to manage this topic.
	103-3 Review of management approach	→ Chapter 4.1, pages 94–98	-	-

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GRI Standard	Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
GRI 403 Occupational health and safety 2016	<b>403-1</b> Employee representation in formal employer-employee committees for health and safety at work	→ Chapter 4.1, page 93	–	Special committees on occupational health and safety with representatives from both the employer and employee side are active at nearly all BMW Group locations. They are structured in various ways, in some cases with union participation, and they adopt so-called company agreements that often go well beyond the statutory requirements.
	<b>403-2</b> Type and rate of injuries, occupational diseases, lost days and work-related fatalities	→ Chapter 4.1, pages 94–98	–	<p>With regard to working conditions (occupational safety), there are no gender-specific differences. Therefore, no gender-specific analysis is currently published and none is planned for the future. On the basis of our BMW policy, we currently do not report on any differences with regard to working conditions, because all BMW Group employees are treated equally.</p> <p>Occupational diseases are defined differently in the different regions. Work-related diseases are recorded in the English-speaking countries. In Germany, this is not permitted for data privacy reasons. An aggregate statement for the BMW Group on the frequency and type of diseases and injures is therefore not possible. German figures for occupational diseases are based on the precise definition in the German Social Insurance Code. According to this definition, BMW AG has a rate of occupational diseases in the range of 0.1 per thousand (cases per employee). Thanks to central planning based in Germany, the working conditions for handling hazardous substances and the ergonomic design of workplaces are identical in all BMW Group plants worldwide. In analogy, it can be assumed that the rate of occupational diseases abroad is the same as in Germany.</p> <p>The BMW Group does not collect data from contractors active at our locations, as this information is subject to confidentiality clauses in our contracts. On-site contractors are instructed in occupational health and safety precautions before taking up their work.</p> <p>The accident statistics take into account work accidents that lead to at least one day of absence from work.</p>
	<b>403-3</b> Workers with high occurrence or risk of work-related diseases	–	–	<p>Thanks to our control mechanisms, BMW Group employees are not exposed to any high levels of risk. The key element in our occupational health and safety system is the risk assessment. It forms the basis for systematic and successful safety and health management.</p> <p>If risks are identified, measures are taken in accordance with the STOP principle (Substitution, Technical, Organisational, Person-based measures). Subsequently, instruction guidelines are prepared and the employees are informed about their content. The occupational physician responsible is involved in the process of risk assessment and can thus ensure that illness-related risks are identified early and countermeasures taken.</p> <p>In countries with high risk of infection, e.g. South Africa, prevention programmes such as free HIV tests are also offered. In countries with high risk of infection by mosquitoes, such as the case of the ZIKA virus in Brazil, the local BMW health service carries out prevention campaigns.</p>

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GRI Standard	Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
GRI 403 Occupational health and safety 2016 continued	403-4 Health and safety topics covered in formal agreements with trade unions	→ Chapter 4.1, page 93	–	Occupational health and safety are regulated by law through the German Occupational Safety and Health Act. There are no formal agreements with trade unions on occupational health and safety issues at any of our worldwide locations. In the BMW Group, occupational health and safety topics are regulated in cooperation with the works councils. In Germany, for example, company agreements have been concluded on the following topics: <ul style="list-style-type: none"> <li>– Company agreement on assessing the risk of psychological stress</li> <li>– Company agreement stipulating medical screenings for occupational fitness for jobs involving driving, technical control or monitoring activities</li> <li>– Occupational prevention and integration process</li> <li>– Occupational integration management</li> <li>– Step-by-step occupational reintegration for employees</li> <li>– Help for employees at risk of or suffering from drug addiction</li> </ul>

## Attractive workplace, talent identification and retention

GRI 103 Management approach 2016	103-1 Statement on the material aspect and its boundaries	→ Chapter 4.2, page 100 → GRI Content Index, page 3	–	→ <b>Joint Declaration on Human Rights and Working Conditions at the BMW Group</b> (UNGC 6)*
	103-2 Management approach and its components	→ Chapter 4.2, pages 100–108	–	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.
	103-3 Review of management approach	→ Chapter 4.2, pages 102–108	–	
GRI 401 Employment 2016	401-1 New hires and employee turnover	→ Chapter 4.2, page 106	–	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 2018 was 22% (2017: 22%).  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.
	401-2 Benefits provided to full-time employees but not part-time employees or temporary workers	→ Chapter 4.2, page 100	–	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, page 107	–	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. All other details for GRI 401-3 cannot currently be reported as these data are not available in consolidated form.

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GRI Standard	Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
<b>Employee development, training and education</b>				
GRI 103 Management approach 2016	<b>103-1</b> Statement on the material aspect and its boundaries	→ Chapter 4.2, page 100 → GRI Content Index, page 3	-	→ <b>Joint Declaration on Human Rights and Working Conditions at the BMW Group</b> (UNGC 7)*  For reasons of confidentiality, we do not report on the resources used to manage this topic.
	<b>103-2</b> Management approach and its components	→ Chapter 4.2, pages 100–108	-	The Munich-based Training and Transformation Management department coordinates employee development measures worldwide. The HR departments at the respective locations are responsible for implementation.
	<b>103-3</b> Review of management approach	→ Chapter 4.2, pages 102–108	-	
GRI 404 Training and education 2016	<b>404-1</b> Average hours of training and education per year per employee	→ Chapter 4.2, pages 103, 107	-	We report on the average days of training and education for employees of the BMW Group. However, our current system allows us to break down this training by employee category only for the BMW AG Academy (over 50% of training).  A breakdown by gender is not possible, as the system is currently not able to record the gender distribution among training participants. There are in general no gender-specific differences in training volumes.  Due to the current prioritisation of other topics, a suitable tool add-on for collecting this data could not be implemented as planned in 2018. An add-on will be defined at the earliest in 2019 and then implemented step-by-step throughout the BMW Group.
	<b>404-2</b> Programmes that support the continued employability of employees	→ Chapter 4.2, pages 100, 111	-	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.
	<b>404-3</b> Percentage of employees receiving regular performance and career development reviews	→ Chapter 4.2, page 101	-	-

## Diversity and equal opportunity

GRI 103 Management approach 2016	<b>103-1</b> Statement on the material aspect and its boundaries	→ Chapter 4.3, page 110 → GRI Content Index, page 3	-	→ <b>Joint Declaration on Human Rights and Working Conditions at the BMW Group</b> (UNGC 6)*  For reasons of confidentiality, we do not report on the resources used to manage this topic.
	<b>103-2</b> Management approach and its components	→ Chapter 4.3, pages 110–114	-	
	<b>103-3</b> Review of management approach	→ Chapter 4.3, pages 111–114	-	

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GRI Standard	Disclosure	Reference in BMW Group SVR 2018	Reference in BMW Group Annual Report 2018	Further information (incl. UNGC) and omissions
<b>GRI 405</b> <b>Diversity and equal opportunity 2016</b>	<b>405-1</b> <b>Diversity in governance bodies and among employees</b>	→ Chapter 4.3, pages 111–114	→ <b>Composition and Work Procedures of the Supervisory Board of BMW AG and its Committees</b>	A breakdown of employees by age group is currently available only for BMW AG.
	<b>405-2</b> <b>Ratio of basic salary and remuneration of women to men</b>	→ Chapter 4.3, page 101	–	The effective ratio of basic salary and remuneration of women to men is not published for reasons of confidentiality.
<b>GRI 406</b> <b>Non-discrimination 2016</b>	<b>406-1</b> <b>Incidents of discrimination and corrective actions taken</b>	–	→ <b>Report of the Supervisory Board</b> → <b>Compliance in the BMW Group</b>	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 2018 were aligned with the audited section of that report.