



UNITED BY BORUSSIA! BORUSSIA LEADS THE WAY!

Sustainability Report for the 2021/2022 season

Echte Liebe.



#StandWithUkraine



BORUSSIA DORTMUND GMBH & CO. KGAA AT A GLANCE

BVB disclosure I

Athletic development

2021/2022 table

			Played	W	D	L	GF/GA	Diff.	Pts.
1.		FC Bayern Munich	34	24	5	5	97:37	+60	77
2.		Borussia Dortmund	34	22	3	9	85:52	+33	69
3.		Bayer 04 Leverkusen	34	19	7	8	80:47	+33	64
4.		RB Leipzig	34	17	7	10	72:37	+35	58
5.		1. FC Union Berlin	34	16	9	9	50:44	+6	57
6.		SC Freiburg	34	15	10	9	58:46	+12	55
7.		1. FC Köln	34	14	10	10	52:49	+3	52
8.		1. FSV Mainz 05	34	13	7	14	50:45	+5	46
9.		TSG 1899 Hoffenheim	34	13	7	14	58:60	-2	46
10.		Borussia M'gladbach	34	12	9	13	54:61	-7	45
11.		Eintracht Frankfurt	34	10	12	12	45:49	-4	42
12.		VfL Wolfsburg	34	12	6	16	43:54	-11	42
13.		VfL Bochum	34	12	6	16	38:52	-14	42
14.		FC Augsburg	34	10	8	16	39:56	-17	38
15.		VfB Stuttgart	34	7	12	15	41:59	-18	33
16.		Hertha BSC	34	9	6	19	37:71	-34	33
17.		DSC Arminia Bielefeld	34	5	13	16	27:53	-26	28
18.		SpVgg Greuther Fürth	34	3	9	22	28:82	-54	18

Borussia Dortmund Group (IFRS)

Financial performance indicators (in EUR ,000):	2021/2022	2020/2021
Revenue	351,645	334,171
Consolidated total operating proceeds	456,886	358,577
Operating result (EBITDA)	80,761	38,950
Result from operating activities (EBIT)	-29,181	-72,093
Net profit/net loss for the year	-35,059	-72,810
Cash flows from operating activities	35,071	15,947
Free cash flow	-16,293	-46,075
Number of shares (in thousands)	110,396	92,000
Earnings per share (in EUR)	-0.33	-0.79

GRI 201-1

302-1 I

Total energy consumption in 2021

20.4 GWh



305-4 I

GHG emissions per stadium seat

38.3 kg CO₂



BVB disclosure I

Fan clubs

996



GRI 2-7 I

Employees

834

As at 30 June 2022



GRI 410-1 I

Spectator safety

701 stewards



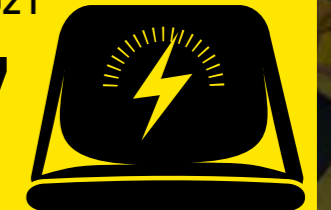
Environmental responsibility

Vor dem Spiel

GRI 302-2

Energy used per stadium seat 2021

250.7 kWh



GRI 306-3

Total waste generated (excl. food waste) in 2021

186 tonnes



GRI 303-3

Water consumption 2021

47,473 m³

2021 reduction: -28,190 m³



Social responsibility

BVB disclosure

Club members

> 158,000



GRI 203-2
GRI 413-1

"leuchte auf" foundation donations in 2021/2022

Approx.

€ 530,000



"Football is a reflection of society"



Hans-Joachim Watzke



Thomas Treß



Carsten Cramer

GRI 2-22 | Dear reader,

The past season has demonstrated more than almost any other the extent to which football reflects our society and how social, economic and ecological developments and upheavals affect us as a community.

Russia's invasion of Ukraine is an unimaginable act of aggression in Europe that has led to immense suffering and untold destruction. Borussia Dortmund has taken an unequivocal stand against the war, and, with the overwhelming support of our fans, is working to help ease the pain and suffering of the people of Ukraine and their compatriots who have fled and now live in and around Dortmund. We would like to thank all of our employees and volunteers for all they have done!

To say that we are proud doesn't quite strike the right chord. The question is, what does it mean when we send one e-mail asking for help and over a hundred people sign up in a single day to help pack a shipment of relief aid for Ukraine? It means that we can say with complete certainty that many of our fans are eager to volunteer their time to lend a helping hand – however they are able. It also demonstrates that football remains a powerful force for good that must be protected and promoted by all means. This is particularly true at a time when the protections offered by other social structures are waning.

Of course not everybody subscribes to this notion. There are those who contend without nuance that football is out of touch with the real world, and we strive every day to refute this conclusion, through cold, hard facts. We believe it is important to point out that most active fan communities – not just those of Borussia Dortmund – play a valuable part in shaping a culture of discussion on key social issues. This, too, is a reflection of the myriad ways in which football influences the world and vice versa.

Like everyone else, BVB is acutely aware of the toll the war in Ukraine is taking. For one thing, there are the economic effects stemming from the spike in energy prices and a general increase in the price of goods that BVB purchases, which it strives to pass on to customers at reasonable prices. But the general public is understandably also worried about political developments in Europe, job security and putting food on their own tables. One of the many challenges we are currently facing is to ensure that what we offer our fans under these circumstances is offered in a spirit of social responsibility.

Professional football has already taken an extremely responsible approach to the COVID-19 crisis. Given the challenges posed by the pandemic, the past season once again required the utmost flexibility from our employees. In 2022, we began to slowly return to normality as we finally welcomed back fans to our stadium on a few match days. In

fact, these match days were anything but normal, as we had to work at full capacity, but with a considerable number of new staff, because we had lost some experienced employees.

The team's performances in the cup competitions were anything but satisfactory. As a result, we parted ways with Marco Rose and hired Edin Terzić as our new head coach. As we see it, BVB did not make the most of its potential, which is an absolute must if you want to compete on the international stage.

Michael Zorc's departure after 44 years at BVB represents the end of an era. We cannot praise Michael's contributions enough, as our fans demonstrated, poignantly expressing their thanks: "Your dreams became our story".

All the same, we have to look to the future. Michael Zorc's passing of the torch to BVB's new sporting director Sebastian Kehl was planned long in advance, but in many ways the new boss is already making his mark. Sebastian's first moves in putting together the new roster and installing a forward-thinking staff have us brimming with hope for the upcoming season. The goal is clear: maximum effort for maximum success.

In May 2022, Borussia Dortmund underscored its ongoing commitment to promoting diversity and combating all forms of discrimination by sending a 20-strong delegation to visit the Yad Vashem Holocaust Remembrance Center in Israel. Another notable event that received great praise and recognition internationally was BVB's charity match against Dynamo Kyiv, which helped raise a tidy sum in aid for Ukraine. The constant efforts of so many in the BVB community to promote free and democratic coexistence gives us the confidence and determination to continue along the path we have chosen.

BVB views the specific sustainability guidelines that DFL Deutsche Fußball Liga GmbH adopted in May 2022 for its licensing regulations not only as an obligation but also as a tremendous opportunity to promote sustainable development in professional football. The specific, long-term challenges that climate change poses are often overshadowed by the emergence of new crises. Nevertheless, Borussia Dortmund is committed to leading the charge by setting itself clear-cut and ambitious sustainability targets and achieving maximum results.

We hope you enjoy reading this report.

Hans-Joachim Watzke
Chairman of the Management

Thomas Treß
Managing Director

Carsten Cramer
Managing Director



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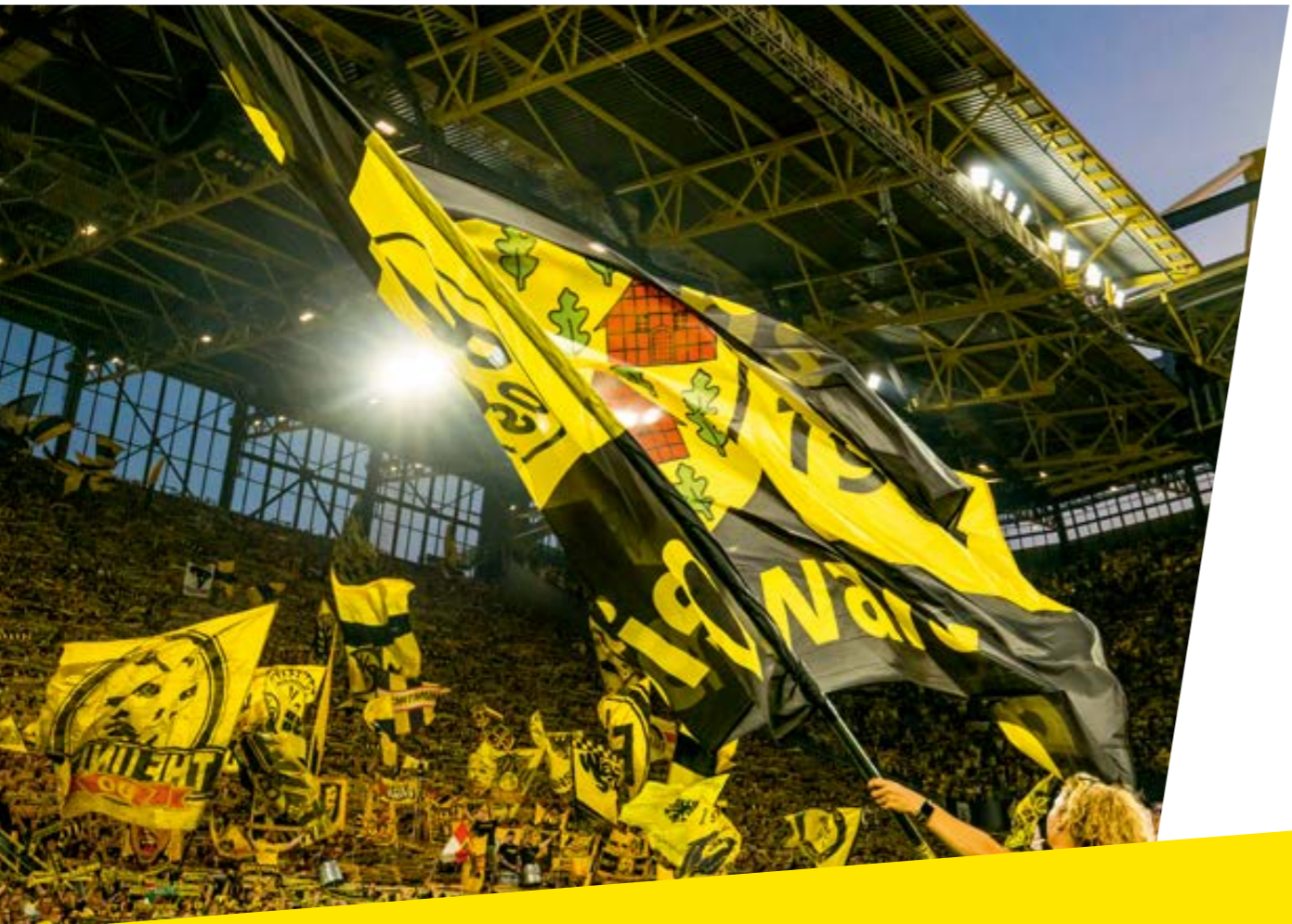
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Structured development

Managing sustainability

Echte Liebe.





Social crises impact professional football

Professional football remained in a state of perilous flux in the 2021/2022 season. Only now the influencing factors are even more multifaceted and their consequences even more unpredictable. We do not yet know how the war in Ukraine will play out, just as we have not been able to fully get a handle on the COVID-19 pandemic or its aftermath.

Russia's invasion of Ukraine

Up until 24 February 2022 there was still hope of things returning to normal with the prospect of spectators filing back into stadiums towards the end of the season and an orderly start to the new 2022/2023 season. However, the outbreak of war in Ukraine, along with all its tragic stories of human suffering and far-reaching social and economic ramifications, completely and utterly dashed those hopes. Rising energy prices, coupled with concerns about the overall security of the electricity and gas supply, soaring inflation at levels not seen in a long time, and the uncertainty plaguing household budgets are influencing people's decisions.

The uncertainty surrounding the supply of energy in the fall and winter represents a new risk to match operations in professional football. Football and Borussia Dortmund are facing new challenges, which in turn could impact match operations and the very economic foundation on which they stand, all while the sport is still grappling with relatively major setbacks and hefty losses stemming from

the pandemic. It also remains to be seen how financial setbacks will affect our fans' spending habits.

Impact on fan behaviour

Maintaining close ties with our fans while observing distancing rules was a major challenge during the pandemic these past two years. So far, no crisis has been able to shake the solidarity of Borussia Dortmund's fans. It is hardly surprising that the difficult current situation has led to social tensions.

Even though football has given rise to intense rivalries, the sport has been bringing together fans of all stripes, promoting a sense of solidarity and community, for more than 100 years. That was one of our focal points this past season and will continue to be going forward. A vast support network was established for refugees in Dortmund, and aid was organised for people still living in Ukraine.

Borussia Dortmund's season tickets remained a hot commodity going into the new season, and an academic study carried out together with Dort-

mund's Technical University will give us further valuable insights regarding the impact on fan culture and behaviour. We expect to receive the results at the end of 2022.

Employee safety and job security

A factor that is often overlooked by the media is the responsibility the entire football industry has for the employees at the clubs and the thousands of part-time workers at stadiums. The focus is not only on directly ensuring everyone's health and safety during the pandemic, but also on securing jobs and livelihoods. Promoting these interests is not and never has been about merely distracting the public in times of crisis. This relatively simplistic "bread and circuses" rhetoric misses the mark. Rather, it is about taking responsibility and finding tenable solutions. These intricate solutions and concepts allowed match operations to continue, which was essential for securing jobs and the future viability of professional football in Germany.

Professional football – fair competition

BVB remains a proponent of fair play on the pitch and a level financial playing field. The management's hard work and dedication in key organisations such as the DFL Deutsche Fußball Liga GmbH, the European Club Association (ECA) and all relevant football associations speaks volumes. Taking the necessary action to keep up with the sport's commercialisation and internationalisation and to seize opportunities in innovative ways all while staying in the fan community's good graces is no easy task.

International competition forces Germany's football clubs, which must observe the 50+1 ownership rule, to respond quickly and inventively to any opportunities that arise. An ongoing case before the European Court of Justice, which was brought by elite but heavily indebted Spanish and Italian clubs, on the legality of European club football structures once again proves that not all clubs believe that a sports competition in which teams can be promoted or relegated is a good idea. The interests of these clubs are obviously at odds with the interests fans across Europe have so clearly expressed.

New licensing criterion: sustainability

In May 2022, the first and second Bundesliga divisions became the first major professional football leagues to include binding sustainability guidelines

in their licensing regulations. With this decision, the clubs are continuing on the path they embarked on together in December 2021, when they included a clear commitment to sustainability in all its dimensions (ecological, economic and social) in the preamble to the DFL e.V. Articles of Association.

A multi-stage implementation model is now envisaged. To this end, "Minimum Criteria" were approved, applying to three areas: "club management and organisation", "environment and resources" and "stakeholder groups". In future, the clubs will be obliged to provide evidence of a sustainability strategy and an environmental strategy, for instance. Other obligations include annual measurements of water consumption, waste water production and energy consumption, as well as a mobility and traffic analysis. In addition, all clubs must prove that they have a code of conduct for all employees, clearly distance themselves from all forms of discrimination, and commit to equality, diversity and inclusion.

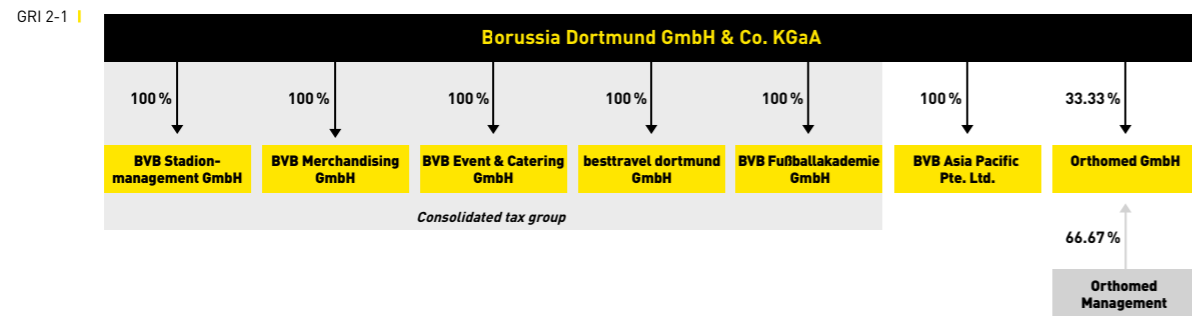


Divided into two categories, the Minimum Criteria will come into force in stages. Proof of compliance with the Minimum Criteria I is already compulsory in the licensing procedure for the 2023/2024 season. For the Minimum Criteria II, which are still to be defined in more detail, this is optional for the time being. Binding compliance with both Minimum Criteria I and II will be examined for the first time in the licensing procedure for the 2024/2025 season.

Separate non-financial group report

Borussia Dortmund GmbH & Co. KGaA

DFL 1.2 The object of Borussia Dortmund GmbH & Co. KGaA and its Group companies is to operate a professional football club and to leverage the economic benefits of the associated potential streams of revenue, in particular from marketing SIGNAL IDUNA PARK.



Borussia Dortmund GmbH & Co. KGaA (hereinafter "Borussia Dortmund" or "BVB") was spun off from Ballspielverein Borussia 09 e.V. Dortmund, which was formed on 19 December 1909. By virtue of the resolutions of the Members' Meeting dated 28 November 1999 and 26 February 2000, all commercial operations of the professional football club were spun off into a separate entity, which made history in October 2000 as the first football club to go public in Germany. Today, Borussia Dortmund is listed in the Prime Standard segment of the Frankfurt Stock Exchange operated by Deutsche Börse AG.

throughout the region. As part of our internationalisation strategy, we opened a representative office with BVB Asia Pacific Pte. Ltd. in Singapore in 2014 and another office in Shanghai in 2017.

Due to its size as a corporation, the Group – i.e., Borussia Dortmund GmbH & Co. KGaA as the parent company with its subsidiaries – is legally obligated to report on environmental, social and employee issues, its respect for human rights and its efforts to stamp out corruption.

Organisation of management and control

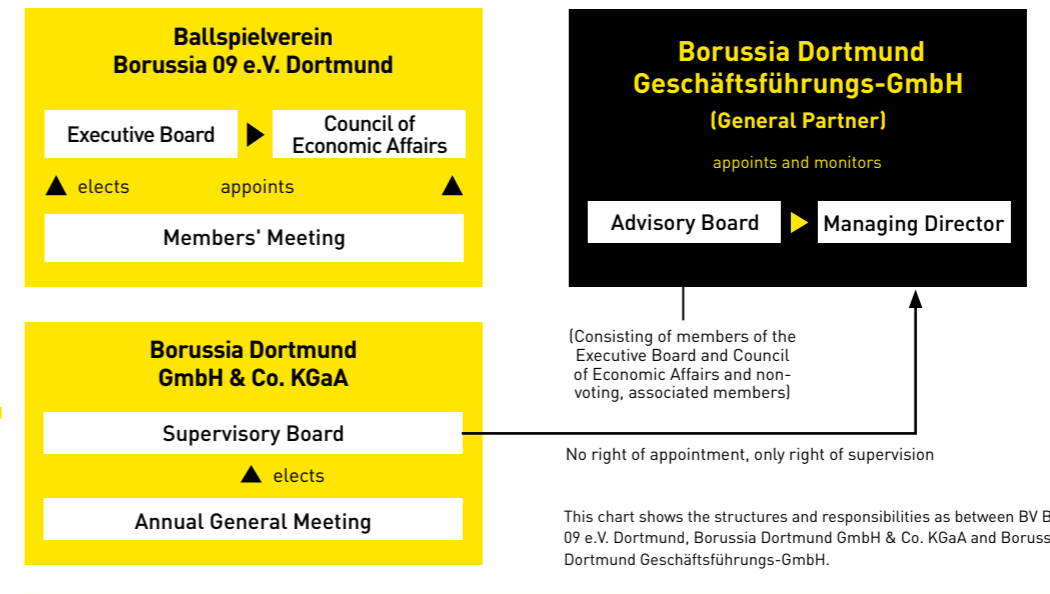
The legal structure of Borussia Dortmund was designed to ensure that close (legal) ties remained between the club and the Company. Borussia Dortmund Geschäftsführungs-GmbH, the general partner of Borussia Dortmund GmbH & Co. KGaA, is responsible for management and representation of the latter.

Borussia Dortmund Geschäftsführungs-GmbH is for its part represented by Managing Directors Hans-Joachim Watzke, Thomas Treß and Carsten Cramer. As chairman of the management, Hans-Joachim Watzke is responsible for setting the Company's strategic course, as well as for the areas of "Sports", "Communications" and "Human Resources". His contract runs until 31 December 2025. Thomas Treß is responsible for the

GRI 2-9
DFL 1.3
DFL 1.7

GRI 2-2 In addition to its primary business, Borussia Dortmund also operates in football-related areas. The Company currently holds equity investments in BVB Stadionmanagement GmbH (100%), BVB Merchandising GmbH (100%), BVB Event & Catering GmbH (100%), besttravel dortmund GmbH (100%), BVB Asia Pacific Pte. Ltd. (100%), BVB Fußballakademie GmbH (100%) and Orthomed Medizinisches Leistungs- und Rehabilitationszentrum GmbH (33.33%). Borussia Dortmund's group structure is presented in the chart above.

GRI 2-6 The Company, whose registered office is in Dortmund, focusses primarily on its operations at its headquarters, SIGNAL IDUNA PARK, the FanWelt service centre, the training grounds and the BVB Football Academy. It also operates six fan shops



"Finance", "Organisation", "Legal" and "Investor Relations" areas and is under contract with Borussia Dortmund until 30 June 2025. Carsten Cramer is responsible for "Sales, Marketing and Digitalisation", and his contract also runs until 30 June 2025.

The sole shareholder of Borussia Dortmund Geschäftsführungs-GmbH is Ballspielverein Borussia 09 e.V. Dortmund, which is represented by the Executive Board. The Executive Board in turn comprises three members: Dr Reinhard Rauball (President), his deputy Dr Reinhold Lunow and Bernd Möllmann (Treasurer). In December 2021, Borussia Dortmund formed an audit committee. The committee comprises three members: Prof. Pellens, Ulrich Leitermann and Silke Seidel. The Supervisory Board, which is elected by the Annual General Meeting, advises and monitors Borussia Dortmund. Christian Kullmann is the Chairman of the Supervisory Board, and Ulrich Leitermann the Deputy Chairman.

However, the rights and duties of the Supervisory Board are limited. Specifically, it has no authority with respect to matters involving personnel, i.e., no authority to appoint and dismiss managing directors of Borussia Dortmund Geschäftsführungs-GmbH. Nor is the Supervisory Board authorised to adopt internal rules of procedure or a list of transactions requiring its consent on behalf of the general partner. Rather, such rights and duties are vested in the governing bodies of Borussia Dortmund Geschäftsführungs-GmbH, namely its Advisory Board and the Executive Committee

GRI 2-11

created by the Advisory Board. The reports of the management and the Supervisory Board's enquiries and deliberations form the basis of the Supervisory Board's supervisory activities. For the reporting period, the Supervisory Board considers the work of the management of the Company to be in compliance with the law and in proper order, it deems the internal control system and the risk management system to be effective, and attests to the Company's corporate organisation and economic viability. The Supervisory Board convened four meetings during the reporting period. The Supervisory Board received written reports in the intervals between its meetings. Moreover, the chairman of the Supervisory Board was in contact with the management on a regular basis.

Based on the voting rights notifications we have received, the shareholder structure of Borussia Dortmund GmbH & Co. KGaA is presently as follows:

Bernd Geske:	8.24%
Evonik Industries AG:	8.19%
SIGNAL IDUNA:	5.98%
PUMA SE:	5.32%
Ralph Dommermuth Beteiligungen GmbH:	5.03%
B.V. Borussia 09 e.V.:	4.61%*
Free float:	67.24%

* Equity investments of less than 5% are classified as free float.

GRI 2-9

GRI 205-1

DFL 1.4



Separate non-financial group report

Corporate governance, compliance and risk management

GRI 3.3
DFL 1.7

Corporate Governance

Our corporate governance system embodies a responsible and transparent system of checks and balances designed to ensure a continued focus on sustainable value creation. It includes the measures – regulations and structures – designed to ensure that BVB is managed in accordance with the law and the applicable rules and regulations. This also includes the economic, environmental and social impact of our activities. This is why it is essential to both systematically identify and assess the associated effects, opportunities and risks, as well as to further develop our risk management.

GRI 201-2

Efficient cooperation between the management and the Supervisory Board and the preservation of shareholder interests are essential. Open and transparent corporate communications are vital aspects of sound corporate governance. The management and the Supervisory Board are guided by these principles in their actions.

GRI 2-15

In accordance with the rules of procedure of the Supervisory Board of Borussia Dortmund, each Supervisory Board member is required to observe the best interests of the Company and must report conflicts of interest to the Supervisory Board, in particular those that may arise due to an advisory function or position on the governing bodies of customers, suppliers, lenders or other third par-

ties. Furthermore, in accordance with Article 20 of the Articles of Association of Borussia Dortmund GmbH & Co. KGaA, any person who is a member of a governing body of another company or club of the German professional football leagues, except for BV. Borussia 09 e.V. Dortmund, is prohibited from being appointed to the Company's governing bodies. No conflicts of interest were reported to the Supervisory Board during the reporting period.

The management is responsible for developing, approving and updating the purpose, values and principles of the sustainability strategy and the corresponding policies and sustainable development targets. The Supervisory Board is responsible for monitoring due diligence and the processes for ascertaining, managing and evaluating the effects on the economy, environment and people. To this end, the management regularly reports to the Supervisory Board on the material effects presented in this report, any action taken and the effectiveness of those steps.

Furthermore, the Supervisory Board is responsible for reviewing and approving the non-financial Group report and has engaged an independent auditor to conduct the limited assurance engagement.

GRI 2-12
GRI 2-17

GRI 2-18

GRI 2-14

GRI 2-13
GRI 2-25

The respective decision-makers are responsible for managing the effects in the day-to-day business. The Corporate Responsibility department coordinates the implementation of the sustainability strategy throughout the Company.

DFL 1.2

The management is in close and regular contact with BVB's stakeholders on any relevant effects. This includes, in particular, staying in close contact with representatives from BVB's core stakeholder groups. The management informs the Supervisory Board if it becomes aware of any critical concerns that stakeholder groups may have. No critical concerns were brought to the attention of Borussia Dortmund GmbH & Co. KGaA during the reporting period.

GRI 2-16

GRI 2-19

The remuneration of the Supervisory Board and of the management is presented in the remuneration report of the Annual Report on page 43, and the remuneration of the management is listed in note [37] of the notes to the consolidated statement of financial position on page 106.

GRI 2-20
GRI 2-21

The annual total remuneration ratio (annual total remuneration of the highest-paid member of the organisation divided by the average annual total remuneration of all other employees excluding the highest total remuneration) is 37.13. The following were included in the calculation of the total remuneration ratio: the management, salaried full-time employees, salaried part-time employees (extrapolated to full-time), excluding interns, temporary staff and trainees. The calculation was performed on 30 June 2022. The calculation was based on the respective gross annual salary (extrapolated), irrespective of the actual length of service in the financial year, including base salary, bonuses and any special payments, plus a lump sum of EUR 8,000 if a company car was made available for private use.

GRI 2-27
DFL 1.3

Compliance and Borussia Dortmund

Borussia Dortmund strives to ensure that its activities comply with the valid legal regulations, the professional football bylaws and its contractual obligations vis-à-vis its business partners, as well as with the self-imposed corporate regulations and the Company's own voluntary undertakings. Responsibility for compliance lies with the management. A "Compliance Management" department was established in the reporting period. Core values such as reliability, credibility, honesty and integrity shape

our actions. BVB puts these values into practice in its commitment to an open communications culture. The managers, who embody these core values, act as important role models as compliance ambassadors in our Company.

The aim is to incorporate the obligations resulting from the statutory, in-house and contractual requirements into the business processes so as to prevent any breaches of laws and regulations and create transparency, provide support and put a binding framework in place. This helps to protect employees, agents and governing bodies from corruption and other forms of white-collar crime. It also helps to ensure compliance with data protection laws and the Financial Fair Play rules. Controls are built into the business processes to ensure compliance with the applicable rules and regulations. For instance, all financial decisions are subject to a structured approval process and the principle of dual control.

No cases of corruption, anti-competitive behaviour, violations of environmental law requirements, non-compliance with laws and provisions or any significant cases related to social, media, data protection or economic laws were reported in the reporting period. As a result, no further-reaching measures were taken in this regard. The actions taken to mitigate individual risks are described in the respective sections on the material topics.

GRI 2-23
GRI 2-24
GRI 201-2

GRI 308-2
GRI 414-2



GRI 2-25
GRI 2-26
DFL 3.6

Whistleblower system

At BVB we comply with the law and our own internal rules. Nevertheless, we can never exclude the possibility that individuals may consciously or unconsciously breach the law or internal rules while working for BVB. We need to know about such misconduct in order to stop it from happening and to be able to continually improve our culture and also our rules. BVB introduced a whistleblower system and issued a whistleblower policy in the reporting period to allow employees to quickly and easily report any suspected cases of misconduct that could affect our Company or the well-being of our employees and/or others.

From a technical and organisational perspective, the whistleblower policy intends to ensure that all reports received are treated in accordance with the requirements of the BVB Code of Conduct and data protection and data security requirements. The whistleblower system is operated by an external service provider and allows for secure and anonymous reporting/communication.

Borussia Dortmund is a member of the following associations:

- DFL Deutsche Fußball Liga GmbH (DFL)
- Deutscher Fußball-Bund e.V. (DFB)
- Union of European Football Associations (UEFA)
- Fédération Internationale de Football Association (FIFA)
- Westdeutscher Fußballverband e.V. (WDFV)
- Fußball- und Leichtathletik-Verband Westfalen e.V. (FLVW)
- European Club Association (ECA)
- Vereinigung deutscher Stadionbetreiber (VdS)

Borussia Dortmund supports and promotes the following charters and initiatives (selection):

- United Nations Global Compact (UNGC)
- Association of German Foundations ("Leuchte auf" foundation)
- Initiativkreis Ruhr e.V.
- "Bewusst wie e.V." – corporate association for social responsibility

GRI 2-28

GRI 2-25

Risk management

Exploiting opportunities lies at the very core of our entrepreneurial activities. Nevertheless, we are exposed to risks that could prevent us from achieving our goals, now or in the future. The management has a due diligence obligation to identify these risks early on and develop corresponding measures to control and manage them. This is a fundamental prerequisite for sustaining our successful business activities in the long term. We see risk management as a strategic success factor and an integral part of the overall planning, controlling and reporting process.



A Group-wide risk management system has been implemented to minimise potential risks, ensure the continued existence of the Company and successfully support BVB's further development. We regularly assess attacks compromising our confidential data and take appropriate action. Due to the sensitive nature of this matter, we will not disclose these measures.

In their function as risk management officers, all senior managers of Borussia Dortmund and/or the directors of the subsidiaries are responsible for identifying, evaluating and managing the risks in their respective areas of responsibility and for involving any departments or employees concerned. Controlling in particular is responsible for coordinating, administering and refining the risk management system. The governing bodies of Borussia Dortmund are informed of the Group's current risk profile on a quarterly and ad hoc basis. In the reporting period, BVB expanded its risk management system and updated its risk management policy.

During the reporting period, no risk was added, bringing the number of individual risks to 61, with 28 individual risks being classified as high-priority risks (2020/2021: 26). In line with the definition of risk contained in BVB's risk management system, we would like to highlight the following 20 high-priority risks:

- Financial planning dependent on sporting success (peak performance)
- Legal transgressions by professional players (peak performance, compliance)
- Loss of the player base due to travel and other accidents, terrorist attacks or other hazards (peak performance)
- Lack of transfers/willingness to transfer (peak performance)
- The risk that key players might switch clubs (peak performance)
- Periods during which professional players are unable to play (peak performance)
- Interruptions to match operations (peak performance)
- Protecting confidential information (compliance)
- Financial Fair Play (compliance)
- IT cyber risks (risk management)
- More stringent legal regulations (compliance, energy and emissions, supply chain and product responsibility)
- Increasing fan violence/defamations and insults (fan community)
- Political developments (fan community, energy and emissions)
- Right-wing extremism (diversity and anti-discrimination)
- Social media (communication)
- Capital expenditures needed for SIGNAL IDUNA PARK (spectator safety, energy and emissions)
- Consequential damage arising from mining (spectator safety)
- Cost of providing security at home matches (spectator safety)
- Potential stadium catastrophes (spectator safety)
- Outbreak of epidemics/pandemics (spectator safety, occupational health and safety)





BVB sustainability round table

GRI 2-29
DFL 3.1

Our stakeholder dialogue

BVB touches on the interests of many different people. This is why maintaining dialogue with our stakeholders is a matter very close to our hearts. Our aim is to strike a balance between different interests to the greatest degree possible and to further build mutual trust on a permanent basis. When we communicate with our various stakeholders, we provide transparent information on our decisions and actions and their ramifications so that we may receive feedback to help us improve further.

Our stakeholders

Borussia Dortmund's actions and activities have a profound effect on various partners, stakeholders and interested parties whose relationships are often intertwined. Conversely, depending on the extent of their relationship with the club, these stakeholder groups can also influence decisions at Borussia Dortmund. These groups include not only our fans, club members and employees, but also

sponsors and vendors, who are often one and the same on account of their contractual relationship with us. These groups also include authorities, associations, the media, our neighbours, the City of Dortmund and the surrounding region, that make demands and have expectations of BVB or that are influenced by the club. As a listed company, Borussia Dortmund is also attentive to the objectives, needs and interests of its shareholders.



DFL 3.6 | Structured dialogue

We remain in close contact with all of these stakeholders because we want to know which topics they consider to be relevant to BVB now and in the future, how they rate our performance and what they expect of us. Our highly-rated service hotline plays a particularly important role in this regard.

With the Fan Delegates' Meeting, which was held online in August 2021 and in person in May 2022, and the Fan Council, which met every five weeks, we have institutionalised the communication with our various fan groups. A key change has been the establishment of four working groups for the Fan Council. These working groups meet quarterly to discuss merchandising, digital topics, ticketing and match day organisation. We also hosted four fan day events during the reporting period covering various fan-relevant topics.

Some of our press conferences were livestreamed, while others were in-person events. We continued to focus on direct engagement with our employees, fans and business partners. We also remained in close contact with our sponsors. In June 2022, we held our first BVB sustainability round table with our partners and sponsors. This included presenting Borussia Dortmund's sustainability strategy and outlining the progress made in updating the DFL licensing procedure. The first round table finished on a successful note with a host of positive insights, a lively discussion and an expanded network.

BVB also contributed constructively to the work of various bodies and committees of key associations and organisations. Hans-Joachim Watzke, Chairman of the Management of BVB, took over as Chairman of the Supervisory Board of DFL Deutsche Fußball Liga GmbH and as DFB First Vice President also sits on the DFB Presidential Board, representing German professional football. He is also a European Club Association (ECA) Board member.

The licensing rules for the 2022/2023 season set out stricter requirements concerning the dialogue between clubs and fans. BVB was part of the working group that drew up the new rules. Substantively, they also reflect some of the elements BVB already has in place in its dialogue with its fans.

The club remains in regular contact with the City of Dortmund and regional authorities as well as with emergency services (German Red Cross, the police, the fire brigade) and other authorities. We are in close contact with our vendors to discuss expectations, existing processes and possibilities, especially with regard to making our portfolio of merchandising products more sustainable.



Fan Delegates' Meeting, May 2022

Separate non-financial group report

Our material topics

In December 2017, Borussia Dortmund GmbH & Co. KGaA published its first sustainability report, the 2016/2017 Sustainability Report, prepared in accordance with the GRI Standards, and has updated the report every year since. The 2021/2022 Sustainability Report was prepared on the basis of the underlying GRI Universal Standards, which were revised in autumn 2021.

Materiality

In applying the GRI Standards, an organisation is required to primarily disclose its most significant impacts on the economy, environment and people, including impacts on their human rights. In the GRI Standards, these topics are referred to as the organisation's material topics.

Furthermore, since the 2017/2018 financial year, the Group – i.e., Borussia Dortmund GmbH & Co. KGaA as the parent company with its subsidiaries – is legally obligated to report on environmental, social and employee issues, its respect for human rights and its efforts to stamp out corruption, provided this is crucial for understanding BVB's financial position. These statutory disclosures are presented in this Sustainability Report, which includes the "separate non-financial group report" (see reference in margin).



GRI 3-2 | Process pursuant to Universal Standard: GRI 3 2021

In accordance with GRI 3 2021, the first step was to identify the impacts in the context of the organisation, which is always changing. BVB remains in regular contact with its stakeholders for this purpose.

Using the insights gained from the stakeholder dialogue, BVB's potential economic, ecological and social impacts were identified for each of the focal points. In spring 2022, internal decision-makers and the Fan Council then evaluated and subsequently prioritised the significance of the impacts in a structured process.

Selection of potential impacts

The following factors were taken into account when selecting the potential impacts that were included in discussions with decision-makers and the Fan Council:

- Assessments of the economic, ecological and/or social impacts;
- Interests and expectations of shareholders;
- Economic, social and/or ecological interests and topics raised by external stakeholders;
- Current and future requirements in the sector;
- Applicable laws, guidelines and international or voluntary agreements and requirements of the DFB and the DFL that are of strategic significance to BVB and its stakeholders, such as the DFL licensing requirements from 2023/2024;
- Central values, guidelines, strategies, company management systems, objectives and requirements;
- UN Global Compact requirements;
- Human rights;

- The core competencies of BVB and the way in which they can contribute to the development of sustainability;
- Consequences for BVB relating to the economic, ecological and/or social impacts, e.g., risks to the business model or reputational risks;
- UEFA's overall requirements for EURO 2024: ISO 20121, ISO 50001;
- Increasing sponsor expectations;
- External, reputation-relevant ratings: S&P, Moody's, CDP, IÖW, EcoVadis, Cum Ratione, etc.;
- Requirements under the German Supply Chain Due Diligence Act (LkSG);
- Increasing fan expectations – social appeal.

Significance

The severity – significance – of the respective economic, ecological and social impacts was assessed during structured interviews with the relevant decision-makers at BVB and the responsible directors as well as part of a Fan Council workshop. The impacts were given a score of 1 (low significance) to 6 (high significance) points.

Prioritisation

Once the significance was assessed, the impacts were grouped into topics and prioritised. The impacts that have an average score of more than 4 were classified as material topics and assigned to one of the five focal points of our work. The material impacts are thus taken into account in BVB's sustainability management. The assessment of the significance of the impacts and their prioritisation led to the following changes compared to the prior-year report:

- GRI 2-4 ■ The focal points of our work "Always working hard to stay on top: Professional football" and "Always promoting young talent: Dortmund lads" were combined under the "Always working hard to stay on top: Professional football" focal point of our work. This would include the two material topics "Peak performance" and "Promoting youth football".
- The material topic "Fan community and fan behaviour" was renamed "Fan community".
- The material topic "Media and social networks" was renamed "Communication".
- The material topics "Financial performance" and "BVB brand" were combined as the "Economic success" material topic.

- The material topics "Responsible procurement", "Product safety and product quality", and "Service quality" were combined under the new material topic "Supply chain and product responsibility".
- The material topic "Compliance and risk management" was eliminated, as this will – in accordance with the requirements of GRI 2 General Disclosures 2021 – be covered in the "General disclosures" section and thus remain a part of the separate non-financial group report.

16 material topics in five focal points of our work

GRI 3-2

As a result of the aforementioned process, 16 material topics have been defined in consultation with the management in five focal points of our work and are covered in this Sustainability Report along with their management approaches.

Always working hard to stay on top: Professional football

- ➡ 1. Peak performance
- ➡ 2. Promoting youth football

Always in tune: BVB, its fans and the region

- ➡ 3. Fan community
- ➡ 4. Diversity and anti-discrimination
- ➡ 5. Spectator safety
- ➡ 6. Communication
- ➡ 7. "Leuchte auf" foundation

Always improving: Economic approach

- ➡ 8. Economic success
- ➡ 9. Supply chain and product responsibility
- ➡ 10. Sponsors
- ➡ 11. Economic factor in the region

Always giving it our all: Holistic HR work

- ➡ 12. Responsible employer
- ➡ 13. Occupational health and safety

Always thinking ecologically: Environmental responsibility

- ➡ 14. Energy and emissions
- ➡ 15. Conservation and environmental protection
- ➡ 16. Mobility

➡ These eight topics are part of the separate non-financial group report.



Statement of the management on the UN Global Compact

GRI 2-22

Borussia Dortmund is the first Bundesliga club and only the second European football club to join the United Nations Global Compact. The UN Global Compact (UNGC) is the United Nations' voluntary business initiative for sustainable and responsible corporate governance.

As a relatively new participant, Borussia Dortmund supports and promotes the UN Global Compact's ten principles on human rights, labour standards, protecting the environment and fighting corruption. We are committed to integrating the UN Global Compact and its principles into our corporate strategy, corporate culture and day-to-day operations and to participating in cooperation projects that serve to promote the general objectives of the United Nations, in particular the Sustainable devel-

opment Goals (SDGs). Borussia Dortmund clearly communicates this commitment to its stakeholders and the general public.

We recognise that a key condition of our participation in the Global Compact is that we must report on our Company's efforts to implement the ten principles in an annual report known as the Communication on Progress (CoP). We believe in being held publicly accountable and in the importance of transparency and are therefore committed to reporting on our progress annually in line with the Global Compact Communication on Progress Policy. We are honouring that commitment with this Sustainability Report for the 2021/2022 season.

Hans-Joachim Watzke
Chairman of the Management

Thomas Treß
Managing Director

Carsten Cramer
Managing Director



This is our **Communication on Progress** in implementing the Ten Principles of the **United Nations Global Compact** and supporting broader UN goals.
We welcome feedback on its contents.

The ten principles of the UNGC

HUMAN RIGHTS

1. Businesses should support and respect the protection of internationally proclaimed human rights.
2. Businesses should make sure that they are not complicit in human rights abuses.

LABOUR

3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
4. Businesses should uphold the elimination all forms of forced and compulsory labour.
5. Businesses should uphold the effective abolition of child labour.
6. Businesses should uphold the elimination of discrimination in respect of employment and occupation.

ENVIRONMENT

7. Businesses should support a precautionary approach to environmental challenges.
8. Businesses should undertake initiatives to promote greater environmental responsibility.
9. Businesses should encourage the development and diffusion of environmentally friendly technologies.

ANTI-CORRUPTION

10. Businesses should work against corruption in all its forms, including extortion and bribery.

New licensing criterion: sustainability

The first and second Bundesliga divisions have become the first major professional football leagues to include binding sustainability guidelines in their licensing regulations.

The fundamental aim of the guidelines is to ingrain sustainable development throughout DFL e.V.'s organisation going forward and to simultaneously establish a framework that the clubs can use

to take action and promote development. BVB supports this approach. Accordingly, in this report we present the club's progress with regard to the individual criteria by flagging the respective text passages appropriately.

“We only have one planet on which we can play football.”

That's how Hans-Joachim Watzke summarised the importance of achieving a more sustainable future.

As BVB specified at the beginning of its structured sustainable development process and in its reports prepared in accordance with the internationally recognised GRI Standards, clubs will have to take a holistic approach that spans their actions in every area in order to implement these criteria. Furthermore, sustainable development is by definition never static, meaning that any strategies, concepts or courses of action will have to be reviewed on a regular basis and refined in an ongoing process.

Sustainability strategy

GRI 2-22
DFL 1.1

Vision

BVB's aim is to be one of Europe's elite football clubs on the pitch and also one of the continent's most sustainable clubs through its decisive actions, and to be perceived as such through its credible, straightforward and transparent communication.

What sustainable development means for BVB is to act in a way that satisfies the needs of today without restricting the opportunities of future generations, while giving equal consideration to the three dimensions of sustainability – economic efficiency, social equity and environmental viability. BVB uses its sporting and financial success to assume responsibility, which is tied closely to Dortmund and the surrounding region, and recognises sustainable development as a guiding principle at global level.

GRI 2-22
DFL 1.2

Our sustainable development



Mission

Our five sustainability principles

- ▶ Our athletic development and the commitment to our values are the root of our fans' and employees' devotion and loyalty – and our success as a whole.
- ▶ The community with our fans in Dortmund and around the world is at the core of everything we do and is based on understanding and sharing.
- ▶ Our business activities revolve around foresight, fairness and a responsible range of products and services and factor in the risks and opportunities of digitalisation.
- ▶ We use our appeal to promote social advancement through social commitment, democratic education and health-related initiatives.
- ▶ We design our events, products and services to be environmentally friendly, climate neutral and to save resources.

Defining objectives and contributing to the Sustainability Development Goals (SDGs)

The 2030 Agenda recognises sport as an important enabler of sustainable development and acknowledges the growing contribution of sport to the realisation of development and peace in its promotion of tolerance and respect and the contributions it makes to the goals of sustainable development. The SDGs and sport complement each other in numerous ways.

This is illustrated most closely with regard to the following goals: "Good health and well-being", "Quality education", "Gender equality", "Decent work and economic growth", "Reduced inequalities", "Sustainable cities and communities" and "Peace, justice and strong institutions". On the basis of our defined sustainability principles and the ten principles of the UNGC, we are working in interdisciplinary teams across departments to define quantifiable objectives and the corresponding measures for our material topics, which we will then implement as a part of our five newly-defined focal points of our work.

In our opinion, linking the five focal points of our work with the Sustainable Development Goals adopted by the United Nations as part of its 2030 Agenda for Sustainable Development is the logical step in bringing BVB forward. The graphic above presents which focal points of our work and which material topics relate to which SDGs.

GRI 2-22

Contributions across focal points of our work

Focal points of work	SDGs	Material topics
Always working hard to stay on top: Professional football	3, 4, 10, 16	1. Peak performance 2. Promoting youth football
Always in tune: BVB, its fans and the region	4, 10, 17	3. Fan community 4. Diversity and anti-discrimination 5. Spectator safety 6. Communication 7. "leuchte auf" foundation
Always improving: Economic approach	8, 12, 16	8. Economic success 9. Supply chain and product responsibility 10. Sponsors 11. Economic factor in the region
Always giving it our all: Holistic HR work	3, 5, 8	12. Responsible employer 13. Occupational health and safety
Always thinking ecologically: Environmental responsibility	12, 13, 15, 11, 6, 7	14. Energy and emissions 15. Conservation and environmental protection 16. Mobility

Each focal point of our work and its respective material topics have been assigned SDGs to which we believe we can make the greatest contributions at different levels. These are presented in the corresponding sections of the focal points of our work contained in this report.

Focus and priorities

Our match-winners

As part of BVB's holistic approach to sustainable development, we have identified areas that, given the current significance of their ecological impact, we will prioritise and continue to improve upon. To this end, we have launched five long-term, overarching projects that we have dubbed "match-winners".

“Rising up to meet global social, ecological and economic challenges and actively contributing to a sustainable future is the responsibility of everyone, and that includes Borussia Dortmund.”

Thomas Treß,
Managing Director at Borussia Dortmund

OUR FIVE MATCH-WINNER PROJECTS:	OUR GOALS:
Stadium and real estate: sustainable development and management	Part of our match plan from the end of 2024 onwards: certified climate and environmental protection.
Designing fair fan merchandise with future generations in mind	Our merchandise products will be significantly more sustainable from the 2024/2025 season onwards.
Promoting access to education	We will promote environmental protection through education projects.
Mobility: Trips to/from the stadium by fans, the team and employees	We will formulate a sustainable mobility concept for the 2024/2025 season.
Sustainable events management	We will have a sustainable events management in place by 2025.



- Always working hard to stay on top: Professional football
- Always in tune: BVB, its fans and the region
- Always improving: Economic approach
- Always giving it our all: Holistic HR work
- Always thinking ecologically: Environmental responsibility

Acting responsibly. Together.

16 material topics in 5 focal points of our work

Echte Liebe.





This is our **Communication on Progress** in implementing the Ten Principles of the **United Nations Global Compact** and supporting broader UN goals. We welcome feedback on its contents.



Always working hard to stay on top: Professional football



UN Global Compact and SDGs in context

The principles of the UNGC and BVB's contributions to the SDGs in professional football and its youth work are closely connected. Observing and upholding human rights such as freedom of expression, freedom from discrimination, the right to privacy, the protection of life and health, the right to education, fair working conditions and physical integrity might seem self-evident, however efforts in this area have to be managed actively in the intense competition of professional sport. BVB has therefore established a broad network of athletic structures that factor in sporting, social, business and – to an ever greater extent – environmental aspects. BVB uses its appeal responsibly to act as a role model and influencer.

UNGC 1, 2, 4, 5, 6
DFL 3.5



GOOD HEALTH AND WELL-BEING

We deal with these challenges every day at our development and youth centres, and we consider it our duty to shape a responsible framework. We also see professional football as an opportunity to help promote "good health and well-being" in society by virtue of its function as a role model for physical activity and healthy eating.

BVB takes a structured approach in fulfilling its responsibility to talented youngsters across various age groups, both locally and internationally. We offer a full range of exercise and nutrition programmes for children and young people that focus on enhancing their individual performance and developing their personality. As they undergo professional training, we strike a tailored balance between optimal proficiency on the pitch and optimal performance in the classroom. We ensure that our teams are always mindful of young peoples' welfare.

multi-cultural street football league, showcase our commitment to bridging social divides in the city.



PEACE, JUSTICE AND STRONG INSTITUTIONS

BVB will only be able to realise these goals through increased international cooperation on virtually every continent and through economic, athletic and cultural exchange. BVB's diverse professional squad, which is assembled solely on the basis of performance criteria, demonstrates and highlights the club's commitment to equality and openness.



QUALITY EDUCATION

We guarantee a diverse interplay between athletic and academic learning across all age groups. The Youth Academy's partner schools offer bespoke curricula for differentiated educational outcomes, ensuring optimal flexibility and locking in academic success. BVB acts as learning partner and also addresses social aspects such as fighting discrimination.

Professional football and sustainable development on a global, national or local level are often not entirely in step with one another. The keen media interest shines a spotlight on dissonances that arise due to the highly competitive environment, both from an athletic and an economic standpoint. The following "Professional football" focal point of our work outlines our athletic development.



REDUCED INEQUALITIES

The professional squad has often spoken out in support of and to defend human rights, and has taken a clear stance against all forms of discrimination. BVB has decided against educating its youth talent at private schools, instead opting for partnerships with state schools. This helps the young players keep a sense of reality, and their fellow pupils benefit from the extra educational content and locations that BVB adds to the mix. Initiatives such as the Große Klasse project to offer more professional exercise classes at primary schools or Nordstadtliga Dortmund, a



Separate non-financial group report

Peak performance

GRI 3.3
DFL 3.5

Concept and objectives

For more than 100 years, Borussia Dortmund has stood for intensity, authenticity, community and ambition. We are absolutely determined to achieve great things and to give our fans and club members an unparalleled, intense football experience. Michael Zorc's contributions to the club's achievements are tremendous. He stepped down at the end of the 2021/2022 season after 44 years as a player and sporting director. The passing of the torch to Sebastian Kehl was planned long in advance with the goal of continuing to achieve maximum success on the pitch across all competitions.

Winning silverware is what counts at Borussia Dortmund. The goal is to always qualify for the UEFA Champions League and to vie for the league and cup titles. We achieved our goals in the Bundesliga by finishing in second place and once again qualifying for the UEFA Champions League, but the team's performance in the DFB Cup and on the European stage did not meet our expectations. Ultimately, we came to the conclusion that we did not make the most of our opportunities.

Consequently, we parted ways with our head coach, Marco Rose, and his team, and appointed Edin Terzić, who until then had been BVB's technical director, as our new head coach. He will be joined on the bench by his assistants Sebastian Geppert and Peter Herrmann. The objective is clear: Together, the coaching and backroom staff will work meticulously with the team to maximise their potential

and ensuring that the upcoming season is more successful than the previous one.

We have analysed the team's performance in past season and have already taken steps on that basis to achieve this objective. Despite striking the back of the net a club-record 85 times in the Bundesliga, the team also conceded a total of 52 goals (8th). We thus decided to shore up the defence by signing defenders Niklas Süle and Nico Schlotterbeck, and to place a renewed focus on physicality and recovering the ball in the middle of the pitch by bringing on Salih Özcan. Karim Adeyemi gives the team a spark of youthful creativity and energy, while his fellow striker Sébastien Haller will bring his physical presence and leadership qualities to bear to the pitch.

These roster additions will allow us to go on the offensive in the coming season and to compensate for the departures of Erling Haaland and other players. In the previous season, BVB had the most versatile offence in the Bundesliga, with 19 different players getting on the scoring sheet. The above signings have strengthened the squad in preparation of the new season and will provide the team the consistency it needs to succeed.

Measures and results

Sporting director Sebastian Kehl is known for continuously and strategically refining processes. He has already overseen a number of innovative staff changes. One of the most important was hiring

Shad Forsythe as BVB's new "Head of Performance". He will be in charge of further improving the squad's fitness levels and athleticism and at the same time significantly reducing the injury rate, which was considerable in the previous season. Forsythe previously worked with the German men's national team and most recently was Arsenal FC's fitness coach. In connection with the change in the athletic staff, BVB also invested heavily in training equipment that it made available to the team prior to the start of the season.

We also optimised the scouting department, bringing on Laurent Busser, a consummate professional in the field who is renowned for his extensive expertise, experience and exceptional network. The Frenchman was previously the head scout at FC Bayern Munich.

The goal of increased speed – combined with an improved basis for decision-making – is also associated with process improvements. On the one hand, the increasing shift to processes based on digital workflows is increasing speed and optimising the availability of data. On the other, individual training and workload plans prepared on the basis of performance profiles aggregated using sports science methodologies help to improve player performance. This is also a key component to preventing injuries.

Talent development:

One of the club's primary objectives is to systematically prepare highly talented young players to join the senior squad. We have therefore continued to optimise the synergies between the U19, U23 and senior squads. Having had the opportunity to train

together with the other squads at Brackel inspired our younger players to deliver excellent performances during the season.

The U23 team under head coach Enrico Maaßen enjoyed an excellent first season in the third division. We firmly believe that young players need match experience in order to grow to meet the high expectations placed on them. Aside from SC Freiburg, BVB is the only other club in Germany that can offer talented young players the opportunity to compete against prestigious clubs in both the Bundesliga and the third division. Enrico Maaßen will leave BVB to become the head coach at Bundesliga rivals FC Augsburg for the new season. He will be replaced by Christian Preusser, an experienced coach with a UEFA Pro Licence, from Fortuna Düsseldorf.

Our U19 team highlighted the importance of BVB's youth setup by playing a fantastic season, during which it successfully defended its title following the interruption in league play due to the pandemic. The squad even reached the quarter-finals of the UEFA Youth League and the final of the DFB Cup.

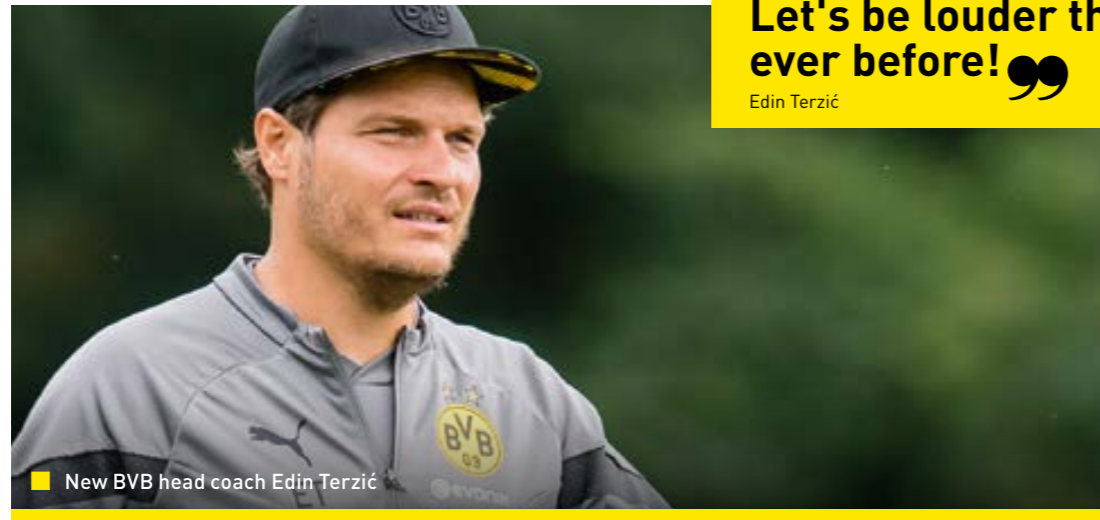
Quality coaches

The quality of the training and professional development offered to BVB's coaches has for many years contributed to the success of BVB's youth programme. Marquee coaches such as Terzić, Geppert, Maaßen, Tullberg, Gorges and many others are a testament to this. The highly motivated coaching staff works meticulously to implement BVB's concept for success.

Standings in the 2021/2022 season

		Played	W	D	L	GF/GA	Diff.	Pts.	
1.		FC Bayern Munich	34	24	5	5	97:37	60	77
2.		Borussia Dortmund	34	22	3	9	85:52	33	69
3.		Bayer 04 Leverkusen	34	19	7	8	80:47	33	64
4.		RB Leipzig	34	17	7	10	72:37	35	58

BVB disclosure



■ New BVB head coach Edin Terzić

“**Let's be louder than ever before!**”
Edin Terzić

Additional measures

Work like never before. Support like never before.

BVB is starting fresh in the 2022/2023 season! With the fans at their backs in a sold out SIGNAL IDUNA PARK and a bold, spirited attacking style of football on the pitch, Borussia Dortmund is looking to re-establish itself as a perennial powerhouse not only at home but also on the road. That was the crux of Edin Terzić's video message to fans immediately after becoming BVB's new head coach.

The roar of the fans in the stadium had been absent for far too long. Match day 24 of the 2019/2020 season was the last "normal" match day prior to the outbreak of the COVID-19 pandemic. In May 2020, special match operations were introduced for the rest of the Bundesliga season and remained in force until March 2022. During this period, 19 matches were played behind closed doors at SIGNAL IDUNA PARK and only four matches were held with spectators (with more than 25,000 fans in attendance per match). The restrictions on spectators were lifted for the final four matches of the 2021/2022 season.

The team's performances on the pitch were also anything but consistent. In this key regard, we are not satisfied with how the 2021/2022 season played out. The team did not find any rhythm in any of the competitions throughout the season, and the results consequently did not live up to fans' expect-

tations. However, BVB has reshuffled its coaching staff and now has a dynamic and highly motivated team comprising sporting director Sebastian Kehl, head coach Edin Terzić and his assistants Sebastian Geppert and Peter Herrmann. These staff changes and a focus on attacking, high-intensity football will rekindle the unending love and affection BVB fans have for their team and club.

Ambition: review recipe for success

Borussia Dortmund is consistently ranked among Europe's elite football clubs. BVB has vied for the Champions League title in 10 out of the past 11 seasons. But that alone is no cause for celebration, because FC Bayern Munich has dominated the Bundesliga for the past decade, winning 10 titles in a row, in part due to the club's relentless pursuit of success and hundreds of millions more in revenue and transfer budgets.

That is not to say that we are ashamed of consistently finishing in second place in the Bundesliga. In fact, many clubs would love to be in our position. However, the change in sporting director also gives us an opportunity to examine and further forge our identity as a football club.

This can propel us to new heights on the pitch and further cultivate the tremendous support of our fans in Dortmund and around the world. BVB's great strength lies in its core values that are

manifested by the sport itself: ambition, dedication, accountability, fairness and humility. This attitude is admired by all and is the catalyst for the club's success. Building on this excellent foundation will enable BVB to take the next step forward.

Media presence

Borussia Dortmund is one of the world's most recognised football clubs, generating tremendous interest and media coverage. BVB's new media centre in Brackel offers state-of-the-art facilities for media representatives and the club's own communications team. BVB provides excellent access to the club – by making its practice sessions open to the public, for example – and creates the type of authentic and consistent content that football fans have come to expect on a daily basis.

Successfully marketing this much sought-after content is vital in such an internationally competitive environment. Every club in the English Premier League receives more TV income than the first-placed club in the Bundesliga. In order to remain one of Europe's elite clubs, BVB focuses on leveraging economic opportunities without alienating its fans. That is why we openly and regularly discuss these matters with our most engaged fans.

Expertise and infrastructure

Borussia Dortmund is renowned for its football pedigree and in recent years has looked to systematically build on this expertise by bringing club legends on board. Sebastian Kehl, Edin Terzić, Lars Ricken, Otto Addo and Matthias Sammer (external advisor) are but a few BVB heroes who are bringing their expertise to bear for the club.

The proximity of the BVB Evonik Football Academy, the Youth Academy and the facilities of the professional teams enables us to continuously optimise the synergies between the three – and this concept has proven particularly successful. This enables us to cultivate a strong youth pool from which we can gradually transition talented youngsters into our professional squads or sharpen their skills and transfer them to other clubs in Germany or abroad.

We help to alleviate the considerable and steady pressure to perform that players across all teams feel through the professional sports psychologist

Dr Philipp Laux. Otto Addo, who coaches BVB's top talents, helps the young players prepare for the pressures of being a pro.

As we look back on the packed schedule in the 2021/2022 season, which saw players returning too early from injury or playing before they were truly match fit, we recognise that we need to better manage the team's workload and improve the quality of the bench. As result of these circumstances, the number of players forced to sit out matches was high. The coaches, fitness team, medical department and physiotherapists are working closely together and have taken steps to significantly improve the situation.



The athletic and training facilities in Brackel meet the latest international standards and technical requirements. However, due to the pandemic, investments in the training infrastructure could not be realised as planned. Once business operations return to normal, we will expand and optimise the training facilities in line with the previously established plans.

BVB and Matthias Sammer: Shaping the future together

Borussia Dortmund extended its contract with its external advisor Matthias Sammer early until 30 June 2025. "I'm always very happy to be able to draw on Matthias Sammer's expertise on a wide range of topics, which, by the way, are not just limited to professional football," said Hans-Joachim Watzke.

Matthias Sammer is a renowned football expert known for analysing the sport from many different



angles. During his five years as a player with BVB he won two Bundesliga titles, the UEFA Champions League and the Intercontinental Cup. From 2000 to 2004, he was BVB's head coach and led the team to the Bundesliga title in 2002. From 2012 to 2016, he was the sporting director at FC Bayern Munich. He is also TV pundit and therefore understands the media side of the business. He has been an external advisor to BVB since 2018.

Matthias Sammer: "I'm pleased that we will continue working towards our goals in Dortmund going forward. Michael Zorc left the club in the summer after many years, and as an external advisor I want to do everything in my power to help management and Michael's successor, Sebastian Kehl. The situation is a challenging one given the global pandemic. Our work is not yet done. We have big plans for BVB. Now it's time to get to work."

Christian Preußner takes over U23s

Christian Preußner (38) is BVB's new U23 head coach. The Berlin native signed a two-year contract until 2024 and replaces Enrico Maaßen, who transferred to Bundesliga rivals FC Augsburg. Preußner



held several positions at RW Erfurt between 2009 and 2015, first as the U19 coach and director of the youth academy and later as an assistant and then head coach in the third division. In summer 2013, he spent several weeks at Borussia Dortmund working as an intern under head coach Jürgen Klopp. After leaving Erfurt, he joined SC Freiburg in 2016, where he coached the U23 team. Under his guidance, the team won the Regionalliga Southwest title in the 2020/2021 season and was promoted to the third Bundesliga division. In the past season, Preußner coached Fortuna Düsseldorf in the second Bundesliga division.

"I'm very much looking forward to this exciting opportunity at Borussia Dortmund, and I'm pleased that we were able to agree terms so quickly," said Preußner. Ingo Preuß, BVB's U23 sporting director, said, "The fact that we were able to secure the services of such an interesting coach as Christian Preußner so quickly demonstrates just how appealing our second team really is."

Emotional farewells to Michael Zorc and Marcel Schmelzer

Michael Zorc

Following a 44-year spell as a Borussia Dortmund player and sporting director, it was time for a true BVB legend to say goodbye. At the last home match of the season, against Hertha BSC, Michael Zorc stepped out on to the pitch in "his" stadium one final time and was met with thunderous applause from BVB's faithful.

"What a career, what a life's work. A true *Borusse!* A huge thank you to our eternal number 8!" exclaimed our stadium announcer Nobby Dickel as the entire stadium burst into applause. "We've been through everything together and were always close by each other's side. Leaving always hurts, but my hope is that is that one never truly leaves. Thanks from everyone here in the stadium!" said Hans-Joachim Watzke.

Dr Reinhard Rauball has been there with Michael Zorc almost from day one. BVB's president paid tribute to the man who worked tirelessly for Borussia Dortmund:



Michael Zorc did it all during his 17-year career as a professional footballer. Not only was he one of the most reliable penalty kick takers the Bundesliga has ever seen, but he also played the most competitive matches for Borussia Dortmund: 572! He was desperate for success, and he dragged everyone else along with him.

When I was elected president for the third time in late 2004, Michael had long since left his playing days behind him and was already sporting director. This was during an extremely difficult time, a dramatic financial crisis to be exact. Michael handled this challenging task with aplomb and, starting with the Jürgen Klopp era, played a key role in helping BVB win the Bundesliga twice and the DFB Cup three times and reach the Champions League final once.

Michael Zorc leaves behind something that only very few people have been able to do – even outside our club: Like no other, he has left massive shoes to fill, both as a player on the pitch and as sporting director. Michael will go down as one of the true greats at Borussia Dortmund for everything he achieved on the pitch and behind the scenes.

Dr Reinhard Rauball, BVB President

Marcel Schmelzer

There was a deafening roar in SIGNAL IDUNA PARK as the club bid an emotional farewell to Marcel Schmelzer, who defended BVB's left flank for 17 years, prior to the match against Hertha BSC.

"He's not just an amazing footballer, he's also an amazing person and friend. We wish our number 29, Marcel Schmelzer, all the best for the future!" our stadium announcer Nobby Dickel yelled into the microphone. Marcel Schmelzer was 17 when he joined Borussia Dortmund in 2005. Back then, hardly anyone could have known that he would play his entire professional career at one and the same club. If you count the matches for the U19 and U23 teams, he played in 450 matches. He worked his way up from the U19s and U23s into the senior team.

Schmelzer celebrated his Bundesliga debut on 16 August 2008. He was extremely ambitious and very confident in his strengths and skills and became an indispensable starter. Schmelzer always worked hard and always gave it his all. He epitomises dedication, sincerity and consistency. And club loyalty. Sporting director Sebastian Kehl confirmed that BVB was looking at ways to keep Marcel Schmelzer at the club after he hangs up his cleats. "Marcel Schmelzer will always have a home at Borussia Dortmund. He will always be a part of this club."



BVB women secure domestic double

Our women's team secured their promotion to the county league by beating TV Brechten II in the deciding match, and then doubled down by beating TV Brechten, who were promoted to the state league,

Our women's team can look back on an impressive series of wins. They won every single league match. Since the team had already secured the league title well before the end of the season, the fact that they continued to give it their all in each match demonstrates the players' professionalism and sportsmanship.

The team will now set its sights on the county league in the 2022/2023 season, and a second women's team will play in the local league.



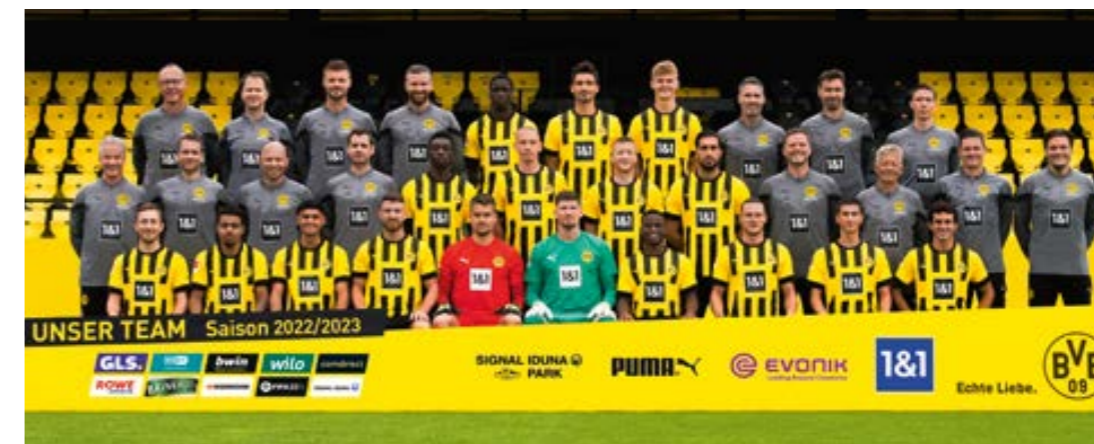
to claim the local league cup title. And the women had every right to celebrate their two titles! Svenja Schlenker, Head of Girls' and Women's Football, and head coach Thomas Sulewski and his staff are thus well on course to achieving their ambitious goal: being promoted to the Bundesliga as quickly as possible.



"308 days after our first day of training, we've been promoted and have won the cup – in hindsight, time has flown by. This past month in particular with its key matches was extremely thrilling. I'm extremely happy and proud," said Svenja Schlenker after the match.

BVB disclosures | **Facts and figures:**

Athletic development	2019/2020	2020/2021	2021/2022
Bundesliga ranking	2	3	2
Points	69	64	69
UEFA Champions League qualification	Yes	Yes	Yes
Net transfer income (EUR '000)	40,160	15,401	61,866



GOAL	DEFENCE	MIDFIELD	ATTACK	THE COACHING STAFF
1 Gregor Kobel	2 Mateu Morey Bauza	6 Salih Özcan	9 Sébastien Haller	Head coach:
33 Alexander Meyer	4 Nico Schlotterbeck	7 Giovanni Reyna	18 Youssoufa Moukoko	Edin Terzić
35 Marcel Lotka	13 Raphaël Guerreiro	8 Mahmoud Dahoud	20 Anthony Modeste	Assistant coach:
38 Luca Unbehaun	14 Nico Schulz	10 Thorgan Hazard	21 Donyell Malen	Sebastian Geppert
	15 Mats Hummels	11 Marco Reus	27 Karim Adeyemi	Assistant coach:
	24 Thomas Meunier	17 Marius Wolf	43 Jamie Bynoe-Gittens	Peter Herrmann
	25 Niklas Süle	19 Julian Brandt		
	36 Tom Rothe	22 Jude Bellingham		
	44 Soumaila Coulibaly	23 Emre Can		
		30 Felix Passlack		
		32 Abdoulaye Kamara		
		42 Gökhan Gürpüz		

(2022/2023 squad)

BVB disclosures | **Facts and figures:**

46

years in the Bundesliga

10

appearances in the UEFA Champions League in the past 11 years

11

appearances in European club competitions in the past 11 years

31

Squad size 2022/2023:

Squad size 2021/2022: 33

Squad size 2020/2021: 27



Promoting youth football

GRI 3.3
DFL 3.5

Concept and objectives at the Youth Academy

A key component of our strategy at the Youth Academy is Borussia Dortmund's defined approach to youth development. We strive to be more creative, to work harder, to focus on the individual – and it is this that sets our youth development apart from our domestic and international competitors, some of whom boast significantly greater financial firepower. At our Youth Academy, our highly-qualified team provides the ideal conditions for developing young, talented players into professional footballers. A particular challenge is to strike the right balance between fostering athletic talent and supporting academic development, and this requires the utmost dedication from the players and a high degree of flexibility.

In principle, Borussia Dortmund focuses on identifying and developing young talent to strengthen the senior team and realise the club's high sporting aspirations. Our modern, professional and global scouting network works to win over outstanding young talents. This requires close interaction between our youth, amateur and professional football programmes – something we achieve at our integrated Youth Academy in Brackel.

We want to increase the number of players from our Youth Academy that go on to play for our senior team, a Bundesliga rival or another top-flight club abroad. Our goal is to sign at least two players from our Youth Academy to the senior team per season. We exceeded this ambitious goal in the 2021/2022 season, with Jamie Bynoe-Gittens, Lion Semic and Tom Rothe making the transition to the senior team.

Team targets and target achievement 2021/2022	
U9-U13	Teach the fundamentals and offer a diverse range of training activities: 100%
U14-U19	All teams in the top 2 teams in their respective leagues: 50%
U17-U19	Reach the playoffs for the league championship: 50% (U19 German champions 2021/2022)
U19	Win the DFB Cup: 0% (defeated in the final)
U19	Reach the knock-out stage of the UEFA Youth League: 100% (quarter-finals)

| BVB disclosure

Individual goals

Our overall goal is to develop our youngsters into the best players they can be by analysing their strengths and weaknesses. Their school education plays a key role in this process. To ensure that every Youth Academy player leaves school with the best possible grades, we ensure that they receive the individual support they need. We observe and analyse the growth of each individual youth player, both in terms of their personal development and their progress at training sessions and in matches. All of this helps the players to develop quintessential Dortmund character traits: intrinsic motivation, a high degree of resilience, a strong will to win, humility and absolute identification with BVB.

DFL 3.5 |

BVB Evonik Football Academy – concept and objectives

In addition to ensuring that it remains economically viable, the Football Academy's overarching goal is to consolidate BVB's standing as a regional powerhouse for youth football and generally to develop talents in line with BVB's footballing philosophy – regionally, nationally and internationally. One of the Football Academy's key functions is to promote local and regional talent, thereby helping to underscore BVB's commitment to the local community and helping fans to identify with the club.

We offer all girls and boys aged 4 to 13 a comprehensive range of courses to further nurture both their athletic and personal development. We offer training sessions for beginners to highly talented players. A staff of licensed coaches uses the athletic concept of our partners Heidelberg-

er Ballschule and Life-Kinetik as well as the BVB Youth Academy's concepts and training methods to motivate the youngsters to continuously improve themselves in skills- and learning-based courses. The original idea behind the FBA has remained unchanged since the former football school was first conceived: The FBA focuses not only on the sporting success of the young footballers, but in equal measure also on their overall personal development on and off the pitch. Specific initiatives are in the pipeline to promote girls' football.

The Academy currently comprises four structural pillars that we use to reach our target groups. The "Recreational sports" pillar comprises a range of age-appropriate but stimulating holiday, training, match day courses designed primarily to help children from the age of four develop a love of the game and Borussia Dortmund. The "Competitive sports" pillar includes intermediate and advanced courses. The "Competitive sports" pillar includes intermediate and advanced courses to further develop players aged 6 and up. Our goal of these courses is not just to scout talented players, but to give back to the region by offering qualified training programmes.

For instance, we have partnered with Ruhr University Bochum to ensure that future requirements in youth football will be covered by sports science programmes. This applies in particular to training for coaches at amateur football clubs, because this lays the foundation upon which the professional game is built. As part of the "Preschools/schools" pillar, we worked with four schools in Dortmund-Scharnhorst as part of our "Große Klasse" project, in connection with which we send BVB coaches to assist teachers whose primary area of expertise is not physical education.

Recreational sports	<ul style="list-style-type: none"> ■ Holiday courses in Dortmund ■ Out-of-town holiday courses ■ Training courses ■ Match day courses ■ Walking football
Competitive sports	<ul style="list-style-type: none"> ■ Intermediate courses ■ Advanced courses ■ U9-U11
Preschools/schools	<ul style="list-style-type: none"> ■ Hiking trips and fitness courses at the Strobelallee training centre ■ Promoting social measures ■ Primary School Cup
International	<ul style="list-style-type: none"> ■ Sponsors courses ■ Club partnerships and consulting ■ German schools abroad ■ International groups at the Strobelallee training centre

GRI 3-3
DFL 3.5



Holistic approach to youth development
 Borussia Dortmund's holistic approach to youth development comprises integrated modules across various age groups at both the local and international levels. The graphic below illustrates how the key components complement one another.

- Footballing development:**
- **Identifying motor skills:** Identifying good motor skills early on through ball games in preschool (as a prerequisite for learning techniques).
 - **Optimal and individual assistance:** Responding to individual needs and development traits.
 - **Further developing highly-talented players:** First-class training that promotes collaborative learning.
 - **Learning from the pros:** U19 players train with the professional squad.
 - **Promoting players through the ranks:** Not only is it possible for youth players make the jump to the senior team, that is our goal.

- Social responsibility:**
- **Personal development:** Focussing on the personal development of each child.
 - **Health and nutrition:** Healthy and focussed lifestyle part of holistic approach to mentoring.
 - **Team building trips and activities:** Strengthening kids' team building skills.
 - **Self-improvement:** Learning social skills on and off the pitch.
 - **School for parents:** Helping parents to help their kids succeed.
 - **Academic qualifications:** Helping our young players to succeed in life by educating them.

Our international activities focus on solidifying BVB's appeal and consolidating our networks abroad, and to this end we operate offices outside of Germany that are staffed year round. We currently have permanent sports directors and coordinators stationed in Poland, Singapore, Egypt, China and Japan.

DFL 3.5

Measures and results at the Youth Academy

U19s finish the season with a 9th German championship

Borussia Dortmund's U19s won the German league title. Coach Mike Tullberg's team rounded out a superlative season by defeating North/North-East regional champions Hertha BSC Berlin 1:2 in the final in Berlin. After most recently winning the title in 2019, this new victory brings the tally to nine and pays testament to the quality of the club's youth work.

The team had previously claimed the Western German championship after defeating VfL Bochum, and had already taken home the cup in the North Rhine-Westphalia state league. The team was narrowly beaten by VfB Stuttgart in the all-German cup final. The team also made it through to the knock-out round in the UEFA Youth League before being eliminated in a close-fought quarter-final against

Atlético Madrid. The match, which was played to a large, enthusiastic crowd at SIGNAL IDUNA PARK, is sure to go down in the club's history.

Mike Tullberg's contract extended until 2026

Borussia Dortmund agreed an early contract extension with U19 coach Mike Tullberg. The 36-year-old Dane signed a contract that runs until 30 June 2026. Tullberg transferred to Dortmund from Danish side Vendsyssel FF in the summer of 2019. In the past season his team chalked up an impressive average 2.75 points per match in the U19 Bundesliga West.

Continuity in the youth coaching staff is key to succeeding in our work. Mike Tullberg's contract extension sent out a great signal. It shows just how enthusiastic he is and just how much he identifies with BVB in general and our youth work in particular.

Lars Ricken, Youth Academy director



■ Lars Ricken and Mike Tullberg



Karsten Gorges and Marco Lehmann promoted

BVB seeks to ensure continuity in its youth coaching staff. Sebastian Geppert (who since September 2016 had enjoyed great success coaching the U17 squad) has been appointed assistant to the senior team's head coach Edin Terzić. As a result, BVB restructured its coaching staff at the Youth Academy and placed its trust in the existing coaches.

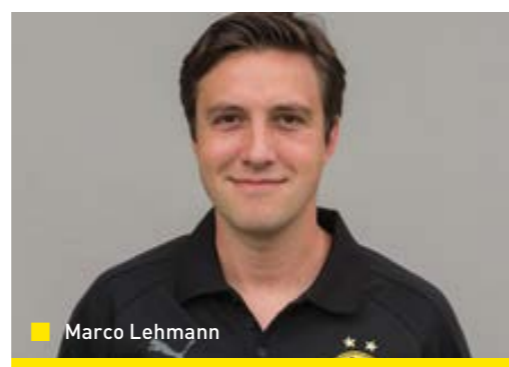
Karsten Gorges (36), who was most recently in charge of the U16s, will take over the U17s in the 2022/2023 season. U15 coach Marco Lehmann (39) is taking most of his team with him to the U16s, and will then switch to the U17s in the 2023/2024 season. Andreas Bonan will coach the U14s, and Peter Wazinski will move to the U15s.

"It was very much a conscious choice to look within the club to find Sebastian Geppert's successor because we have such a wealth of coaching talent right here. We also wanted to give Karsten Gorges and Marco Lehmann the opportunity to coach a



Karsten Gorges

Bundesliga team and lay the groundwork for them to obtain a pro coaching licence," said Youth Academy Director Lars Ricken.



Marco Lehmann

Marco Lehmann has been on the coaching staff at the Youth Academy since 2012, and Karsten Gorges joined BVB from VfL Bochum in 2017. Together with Peter Wazinski, the two coaches have most recently been rotating between the U14 and U16 teams and their contracts had just been extended until 2025. "At that point they didn't know anything about the changes taking place. That also shows just how much they identify with the club," said Lars Ricken.

Our approach to teaching at the Youth Academy

BVB is committed to its responsibility for the overall development of the youngsters in its Youth Academy and is increasingly positioning itself as an educational partner on an equal footing with the three partner state schools, which are part of the elite football schools network. Our primary focus

is on giving the players the individual support they need while also taking the immense training and competitive workload into account. This includes not only their development as footballers, but also, and crucially, all-round development of their personalities, allowing them to participate in society and develop resilience in the face of the numerous (negative) influences in professional sport. This, in turn, provides positive feedback that improves their footballing qualities. Our customised approach will continue to bear the hallmarks of professionalism and a family atmosphere.

DFL 3.7 | School 2.0

The BVB approach is for three groups to work together to help develop and raise our talented prospects: the school, the parents and the Youth Academy as an alternative to private schools. BVB's commitment to humility leads it to work together with public schools and encourage our kids to have a social life outside of the Youth Academy.

Residence hall and educational programme – Focal points of our teaching work

The Youth Academy is kicking off the new season (which corresponds to the 2022/2023 school year) with two focal points in our teaching work.

Since 1 July 2022, social education professional Stefanie Scheibe has been the new director at BVB's residence hall at the training ground. She is joined by husband Daniel, their two children Malena and Marlon and their dog, Max, who all live on site with BVB's up-and-coming stars. This emphasises the relaxed and informal approach we take to our professional activities in the residence hall. Together with her team and deputy Marc Arend, Scheibe is applying the new system of individualised guidance and counselling to raise the educational approach to a new level. Leisure time and teaching activities, ways of participating in decision-making and the close relationship with parents are key elements that can be leveraged to enhance quality.

We meet the requirements of the State Youth Welfare Office for the number of in-house specialists, meaning that BVB has created the conditions necessary to provide end-to-end support with its own team of full-time employees.

For seven years now, the elite football schools network in Dortmund has ensured that we can at least

reduce the perceived mismatch between our young people achieving their academic best and playing top-flight football at the Youth Academy. With the action-based and long-term project School 2.0, BVB has set a new standard of close cooperation with its partner schools. BVB and its partner schools draw up a custom working plan with each elite school, help formulate the lesson plans with our Youth Academy and structure them point by point with the respective teachers. As such, our cooperation partners recognise the schools and our training centre as a school learning location.

In an effort to further develop this approach, Theater Dortmund and the Youth Academy have entered into close cooperation to offer joint and innovative educational opportunities at secondary and state schools. Tobias Ehinger (director of the theatre), Lars Ricken (director of the Youth Academy) and Matthias Röben (educational director at the Youth Academy) are working together to develop a specific plan which will open up a new chapter for school education in North Rhine-Westphalia. The task for the 2022/2023 season is to set the course for this ambitious project.

School without Racism. School with Courage



BVB has already taken responsibility in the context of school education with the School 2.0 project. As another cornerstone in its close cooperation with the Goethe-Gymnasium, Youth Academy Director Lars Ricken highlights the club's support for joint action to combat racism in everyday life: "At BVB, working actively with and at our partner schools to educate, enlighten and take concrete action is a labour of love."

Matthias Röben, Educational Director at BVB, gave an overview of the new 2022/2023 school year: "Workshops at the BVB Learning Centre, the presentation 'Heinrich Czerkus – Groundsman in the Resistance Movement', the *Scherbenspur* initiative, a path of broken glass to mark the Nazis' November pogroms of 1938, and a visit to the former concentration camp at Esterwegen 'in the footsteps of the peat bog soldiers' are just some of the activities planned in cooperation with the partner schools in Dortmund's elite football schools network."



Careers advice at the BVB stand

DFL 3.7 | BVB education fair at the training centre

"Can we stay? We haven't seen everything yet." Like many other visitors to the second BVB education fair at the training ground in Brackel, one class of 15-year-olds from the Geschwister-Scholl-Gesamtschule in Dortmund were reluctant to leave. Almost 1,800 visitors – pupils from Youth Academy partner schools, teachers and parents, as well as 16 well-known businesses – took part in practical workshops, listened to keynote speeches from the stands, and held a range of in-depth discussions about education, traineeships and proactive ways to kick-start their future careers. All this was rounded out by a programme of live acts: European beatbox champion Kevin O'Neal, Streetdance Kicker feat. Faiz Abou, and 22 of Theater Dortmund's exceptional ballet dancers who performed scenes from *A Midsummer Night's Dream*.

"Our fair at the training centre emphasised how important the professional education of young people in Dortmund is to us at BVB, and demonstrated that we and our partners can highlight genuine opportunities here," said Julia Baack, training coordinator at Borussia Dortmund and HR manager at the Youth Academy. Educational Director Matthias Röben added: "It makes us proud that we succeeded in bringing so many schoolchildren and other visitors to Brackel. This emphasises our ambition to create opportunities as an education partner. At BVB's Youth Academy, we see this as our social responsibility."

The large number of visitors is an incentive to continue making an effective contribution to training and education in Dortmund by hosting another BVB education fair in 2023.



Careers opportunities on offer at the training centre

DFL 3.7 |

Measures and results at the BVB Evonik Football Academy

2022 BVB Primary School Cup

After an extended hiatus, the BVB Evonik Football Academy once again welcomed teams from 16 local primary schools to the BVB Primary School Cup in May 2022. The tournament was accompanied by a family-friendly entertainment programme with an inflatable castle, football golf and football bowling.

But naturally all eyes were on the pitch. The aim was to give each child the same amount of time on the pitch, and each twelve-player school team was divided into two small teams with sufficient playing time guaranteed. The children played for just under an hour each. A conscious choice was also made to let the kids referee – a move that focused on playing together in a fair and friendly way. "We're very



pleased that this new way of playing proved so popular with the children and teachers," said Patrick Kulinski, head coach at the BVB Evonik Football Academy.

"step kickt!" initiative and healthy living for kids

A healthy eating and fitness day was held at the BVB Evonik Football Academy on 9 May 2022 as part of the "step kickt!" project launched by DFL and the Cleven foundation. Around 90 children from the Siegfried Drupp primary school recorded plenty of steps as they worked their way around the range of activities on offer. After climbing the inflatable castle or mastering the balance board, playing football, training on the agility ladder or correctly identifying the source of foods, the kids returned home tired and happy at the end of a fun-packed day.

"step kickt!" is an interactive fitness competition featuring a fitness armband and an appealing website that motivates kids to become more physically active in their daily lives. The initiative picks up on the popularity of digital media and gets kids interested in an active lifestyle and healthy eating in a



way that appeals to them. In cooperation with professional football clubs from the first and second Bundesliga and the third division, the DFL Foundation presents "step kickt!" as an important and appealing way to encourage physical activity among 8-and-9-year-old primary school pupils.

Ten years of the Football Academy: Top-flight football for another decade

"We love sharing our enthusiasm with others. From Dortmund to the whole world." This was the message in the 2021/2022 season as we celebrated ten years of the BVB Evonik Football Academy.

"Borussia Dortmund is launching its own football school – invitation to a photo shoot with Günter Kutowski and Lars Ricken on 25 July 2011". Then BVB media spokesman Josef Schneck issued this brief press release on 21 July 2011 to invite journalists to the official opening of the Evonik School of



Football (as it was then known). A decade ago nobody would have thought that the BVB Evonik Football Academy would draw so many young people from Germany and around the world to BVB. Every year, tens of thousands of young football fans sign up for the academy's courses and programmes (provided no pandemic-related restrictions are in place).

BVB primary school project launched

The BVB primary school project was launched at four primary schools in Dortmund-Scharnhorst at the beginning of November 2021. Health insurer IKK classic had already approved the funding application in 2019; however, the pandemic meant a significant delay in launching the project.



The Siegfried-Drupp, Kautsky, Buschei and Westholz primary schools are taking part in the project, which is set to run for two years. Coaches from the BVB Evonik Football Academy laid the groundwork and designed the PE curriculum for the following four pillars:

- Supporting teachers in PE classes
- Organising sports clubs
- Organising continuing education for teachers
- BVB event days in Dortmund

Talent Days

Talent Days were organised by the BVB Evonik Football Academy in cooperation with the Youth Academy. These took place from 6 to 8 May 2022 on the grounds of the Football Academy, with the trial sessions aimed exclusively at goalkeepers



born between 2011 and 2014 and outfield players born in 2013, 2014 and 2015. The initiative was limited to children who live within a 50 km radius of the training centre on Strobelallee. The Talent Days were held for the first time in the form of a FUNiño tournament.

After the trial, selected players were given the opportunity to attend intermediate and advanced courses at the BVB Evonik Football Academy or to take part in competitive training with BVB youth coaches at the Youth Academy.

It's a girl thing!

The summer of 2022 marks 11 years in which the BVB Evonik Football Academy has been active in recreational and professional sports. The various courses and activities on offer are aimed at the 4–6 and 6–13 age groups. Our doors are open to all, and girls are more than welcome. The launch of a women's team at BVB also heralds a renewed focus on developing the sport among girls. Sure, girls always participated in our courses in recent years, but we think there is still room for improvement. Stay tuned for more details!

DFL 3.7



Facts and figures

Permanent staff at the Youth Academy (incl. U23s):

48 full time



Teaching staff:

4 full-time | 3 part-time



10 age groups (U9–U19) with 13 full-time coaches (head and assistant coach only)

Number of places at the residence hall: 22 Players cared for by host families: 10

2,100 "Education and extra tuition" compensation hours in one-to-one teaching

Number of partner schools

3 + 1 under development

Number of players at the partner schools:

42

Number of pupils at the partner schools who benefit

> 3,000

2.67 players' avg. school report grade (German system) at the three elite schools at end of 2020/2021 school year



Number of youth players in the Youth Academy (incl. U23):

178
2019/2020

195
2020/2021

216
2021/2022

Number of German championships in U19 and U17 football up to the season:

15
2019/2020

15
2020/2021

16
2021/2022

Number of players who signed with first and second division clubs:

5
2019/2020

7
2020/2021

8
2021/2022

The FBA trains and scouts:

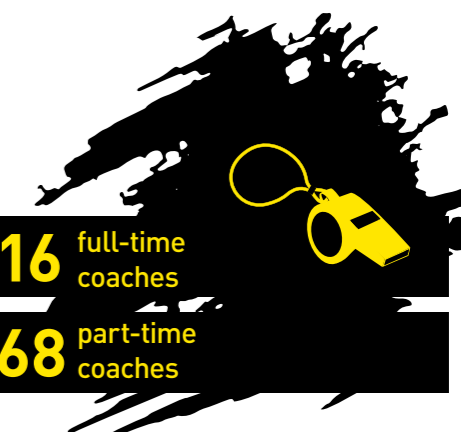


231 kids in Dortmund

of which 69 accepted to a youth academy

16 full-time coaches

68 part-time coaches





This is our **Communication on Progress** in implementing the Ten Principles of the **United Nations Global Compact** and supporting broader UN goals. We welcome feedback on its contents.



Always in tune: BVB, its fans and the region



UN Global Compact and SDGs in context

"BVB, its fans and the region" are inextricably entwined. Ever since 1909, BVB's values have been a direct reflection of the social responsibility taken by the club, its members and fans in and around Dortmund. The principles of family cohesion, solidarity, honesty and fighting social marginalisation are just as important today as they were in the past. Open dialogue, local social partnerships, compliance standards, anti-discrimination and inclusion are their modern-day counterparts. These strong pillars form the foundation on which the UN Global Compact and BVB stand united.

UNGC 1, 2
DFL 3.7

BVB enters into structured dialogue with its more than 158,000 club members, 996 fan clubs and active fan scenes locally and internationally. The Fan Council and Fan Delegates' Meeting keep the lines of communication open. Diversity and the fight against discrimination are a part of our identity in the Ruhr region and represent values which we have consistently promoted in a variety of ways. We accomplish this via our "leuchte auf" foundation, which supports fan involvement and networks of social partners on the ground.

liga Dortmund foundation project focuses on this topic in particular. In addition, the BVB Learning Centre and other educational facilities focus the attention of thousands of young people on social and political issues.

4 QUALITY EDUCATION

Together with its network of partners, BVB promotes social and political education, in particular for youngsters, and the much-acclaimed BVB Learning Centre has been doing its part for more than 15 years. For the past ten or so years we have been fostering a culture of remembrance and organising regular field trips to memorials to sensitise fans, employees and sponsors to anti-Semitism and discrimination. The BVB Educational Garden is an innovative project situated right next to the stadium that provides environmental education.

17 PARTNERSHIPS FOR THE GOALS

We believe that forming effective public, public-private and civil-society partnerships on the basis of mutual respect is essential as we work to achieve our common goals. We aim to promote sustainable development at the local level through peaceful and inclusive communities and leverage our appeal internationally to fight anti-Semitism, respect human rights, protect the environment and promote other key issues. Without a broadly ramified network of social partners, it would not have been possible to mobilise such rapid aid in response to the flooding in the summer of 2021 and for the victims of the war in Ukraine.

10 REDUCED INEQUALITIES

Located in a former coal and steel region, Dortmund is no stranger to social tensions. BVB works to reduce social inequalities, protect minorities and promote inclusion across the board. We actively work with our large network of partners to fight all forms of poverty, from homelessness to educational inequality to malnutrition. We place great importance on equal opportunities for children and young people, and the Nordstadt-

The ten principles of the UN Global Compact and BVB's values-based sustainability principles form a cohesive foundation for action to achieve key local and global goals. The core message in this focal point of our work is that the community with our fans in Dortmund and around the world is at the centre of everything we do. It is based on understanding and sharing. We use our appeal to promote social advancement through social commitment, democratic education and health-related initiatives. Keep reading to learn more about our concepts and the results we have achieved.



Aid for Ukraine

#STANDWITHUKRAINE

DFL 3.7 | Solidarity with the people of Ukraine

Russia's war of aggression against Ukraine, which it launched on 24 February 2022, has already caused tens of thousands of casualties. Countless people have lost their homes, millions have fled. Borussia Dortmund has not only unequivocally condemned this act of aggression, but from the very first day has taken – and continues to take – action to help the people of Ukraine. We do so with the overwhelming support of our fans and the community.

"We stand with Ukraine, and, with the help of the BVB family, have already dispatched several tons of relief aid to the country and are now looking make a financial contribution as well," said Borussia Dortmund's CEO Hans-Joachim Watzke ahead of the charity match the club played against Dynamo Kyiv on 26 April 2022 at SIGNAL IDUNA PARK under the banner #StandWithUkraine. The match helped raise a tidy sum in aid for Ukraine.

#StandWithUkraine: BVB plays charity match against Dynamo Kyiv

Borussia Dortmund quickly organised a charity match against Dynamo Kyiv and invited the team and its coaches and support staff to Dortmund. "The charity match will be held three days after our match in Munich. But even if it had been three days before that match – we definitely would have been on the pitch. Nothing is more important at the moment than to stand together for peace and help

Ukrainians during this humanitarian catastrophe," said BVB's head coach at the time, Marco Rose. He added, "We're happy for each and every football fan, regardless of the colours they sport, and for each and every person who buys a ticket to help the people of Ukraine who have been hit so hard by this war."

The EUR 400,000 raised by the match are a clear sign for peace and tangible aid for people suffering in Ukraine. The money was donated to Libereco –

“Football is the greatest pastime in the world. But there are things that are so much more important. Peace, good health, a sense of home, a good education. Alas, we can no longer take this for granted in Europe. And that really hurts.”

Hans-Joachim Watzke prior to the charity match held to raise donations for Ukraine.

Partnership for Human Rights e.V. and other aid organisations directly helping those affected by this terrible war.

"We'd like to thank BVB and everyone who made this match possible," said the mayor of Kyiv, Vitali Klitschko, in a video message. "Football has universal appeal and is always there to help in whatever way it can," said BVB President Dr Reinhard Rauball. "It's about making a statement. A call for solidarity and a denouncement of this despicable war of aggression," said Hans-Joachim Watzke. DFB President Bernd Neuendorf remarked, "There are many people here in the stadium who have fled their homeland. For them, it's a bit of a distraction and a diversion."





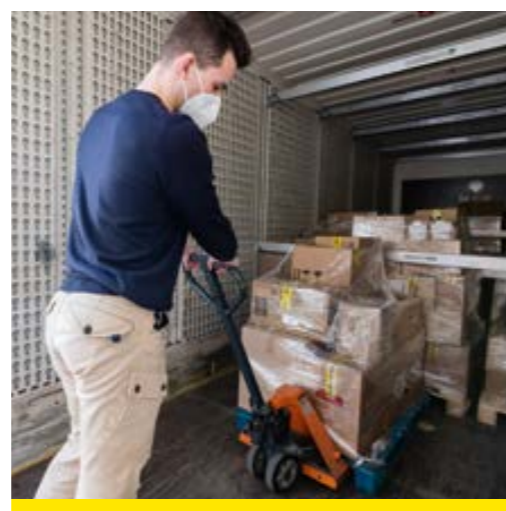
Medical aid and other donations for Ukraine

When Russia invaded Ukraine, everyone in BVB's network immediately understood that we had to provide Ukrainians with humanitarian aid. The club and its employees, the BVB Department for Fan Affairs, Fanprojekt Dortmund e.V., the fanzine schwatzgelb.de and the "Bündnis Südtribüne" fan initiative as well as other partners launched a large-scale donation campaign to quickly provide aid where it was needed most.

The speed at which the call went out and existing structures kicked into high gear from the word "Go!" once again demonstrated the strength and reach of this network. In moments like these, football is secondary, but the unifying power of the footballing community makes the seemingly impossible possible. And just like that, hundreds of volunteers from in and around Dortmund signed up. With the help of experts, we created donation lists of items that were needed most.

The campaign hinged on finding and engaging a credible aid organisation in Ukraine to distribute the donated items. Our network already was already connected with Libereco – Partnership for Human Rights e.V., and thus we were able to quickly find an experienced partner on the ground. "What we're witnessing is a humanitarian catastrophe. What's needed are items that are essential for survival," said Imke Hansen on BVB's official podcast. She and her colleagues at Libereco ensured that as much medical aid and other donations as possible were shipped to and distributed fairly in Ukraine.

The organisation was already set up to do this after having worked under wartime conditions in the Donbas region for the past eight years. Accordingly, the organisation is familiar with the conditions on the ground and has experience providing aid in a war zone. "There is a lot of turmoil, things are constantly changing. Places that are frequently covered in the media receive particular attention, other less so."



But it is not only the local or regional distribution of relief aid that poses problems for the organisations. They also focus on helping the elderly, children, marginalised groups and people with disabilities in poor regions because these groups of people are often cut off from information and thus go away empty-handed. The first-hand experience gained over many years in the Donbas war zones prevented costly mistakes from being made.

In cooperation with the Klinikum Dortmund medical centre and the Kassenärztliche Vereinigung Westfalen-Lippe (KWWL), a German health insurance association, the monetary donations (which numbered in the hundreds of thousands) were used to purchase medical aid at favourable wholesale rates. These organisations therefore not only helped to boost the donations in absolute terms, they were also essential for navigating unavoidable administrative tasks such as correctly booking thousands of medical products in and out. All this ensured that we were able to quickly ship 160 tonnes of relief aid to Ukraine.

In that respect, we faced two other challenges: First, we had to group the donations into essential and non-essential items. Although the intentions behind the non-essential items were good, these items took up valuable space. Medical aid and food items were given priority over clothing and furniture, for example. Organising the border crossings represented the second challenge. On the one hand, driving uninsured transport vehicles in a war zone was a challenge, and on the other Ukrainian drivers were not allowed to leave Ukraine because the government had mobilised all men between the ages of 16 and 60. Last but not least, we would like to acknowledge BVB's Romanian fan club. Its members helped to evacuate refugees at the Ukrainian border and even established a shuttle service to the trucks transporting the relief aid. Daniel Lörcher said, "The people are taking a lot upon themselves. Football is what connects us, and we help where we can. That's a privilege."

100+ pallets of relief aid

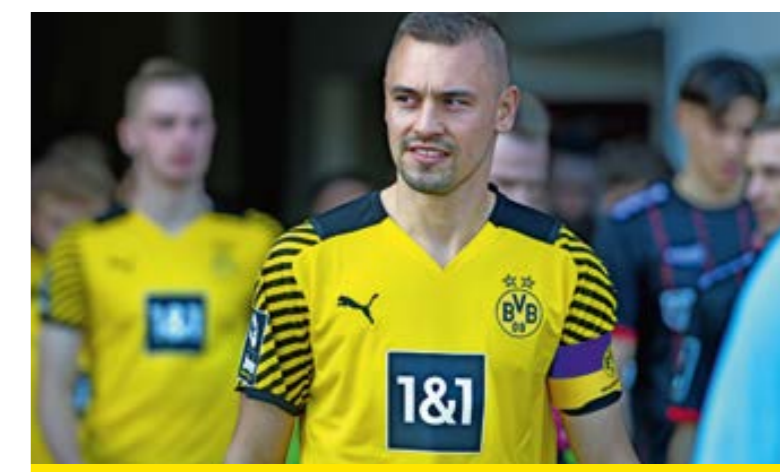
Shortly after the fighting erupted, the aid organisation Grenzenlose Wärme Refugee Relief Work e.V. held a donation drive to benefit the victims of the war. The organisation's volunteers, which on some days numbered more than 100, worked tirelessly at the Westfallenhallen convention centre to sort the almost 500,000 items that had been collected in just a short time. We very quickly shipped 76 pallets with clothing, toiletries and medical supplies to Ukraine. BVB fans also helped prepare two additional shipments soon thereafter.

Solidarity with Ukraine – BVB wears special kit

In another call for peace and to show the club's steadfast support for the people of Ukraine, the

1&1 logo on the team's kits for the match against Arminia Bielefeld on Sunday, 13 March 2022, was coloured blue and yellow. The captain's armband was also in Ukraine's national colours.

Home and away versions of BVB's special #StandWithUkraine kit were available for purchase at the BVB FanWelt service centre at the stadium as well as in the online shop throughout the 2021/2022 season, and continued to be as at the copy deadline for this report. The net proceeds were donated to BVB's "leuchte auf" foundation and its efforts in support of Ukraine.



Additional support for Ukraine

Blue-and-yellow #StandWithUkraine wristbands were available in BVB's online shop for EUR 10. The net proceeds were donated to the aid organisation Libereco. Customers also had the option of purchasing the wristbands for EUR 25 or EUR 100. Furthermore, in a call for peace in early March 2022, the captains of BVB's U23, U19, U17 and women's teams wore captain's armbands featuring Ukraine's national colours and the words #StandWithUkraine.





Separate non-financial group report

Fan community

GRI 3.3
DFL 3.6

Concept and objectives

Borussia Dortmund has a very large, diverse community of fans that has grown over decades. This community includes more than 158,000 club members, some 55,000 season ticket holders, just under 25,000 fans on the south terrace, 996 fan clubs with more than 65,000 fan club members, a large volunteer Department for Fan Affairs, hundreds of die-hard fans who attend every match, two ultras groups and countless BVB fans around the globe. They all have different expectations of the club, preconceived notions of what constitutes a successful match day and an immensely strong bond for Borussia Dortmund.

The Department for Fan Affairs and its ten full-time representatives are the link between Borussia Dortmund and its fan community. After the Ticketing and Service department, it is the third point of contact for any questions or concerns fans may have and addresses any internal or external questions concerning fan-related issues. We have defined the fundamental objectives, concepts and structures underpinning the work of fan representatives. Breaking down barriers between generations, genders, religions and fan cultures, as well as increasing the fan community and facilitating networking within the community are equally important as identifying conflicts and arriving at solutions to mediate and resolve those conflicts.

In addition, the focus during the reporting period was on promoting increased dialogue between the

club and its fans, youth fan work and evaluating an academic study on the impact of the pandemic on Borussia Dortmund's fan culture.

Measures and results

Dialogue between club and fans: Changes in 2021/2022 season

Staying in close touch with our fans is one of the cornerstones of our work at Borussia Dortmund. This is expressly reflected in our second sustainable development principles: "The community with our fans in Dortmund and around the world is at the core of everything we do and is based on understanding and sharing." By collaborating with its fans, Borussia Dortmund aims to foster the unique strength of its fan community while ensuring a well-structured dialogue between the fans and the club. BVB formed the Fan Delegates' Meeting and the Fan Council for this purpose.



Fan Council

DFL 3.6

The licensing rules for the 2022/2023 season set out stricter requirements concerning the dialogue between clubs and fans. BVB was part of the working group that drew up these new rules. Substantively, they also reflect some of the elements BVB already has in place in its dialogue with its fans. Despite pandemic-related restrictions, the Fan Council continued to meet every five weeks. Initially, virtual meetings were held. In-person meetings – which are essential for promoting a culture of discussion – resumed in spring 2022.

Numerous topics were raised and discussed, and many were incorporated into BVB's decision-making processes. The fan kit contest, the input given for developing the new ticketing system for the 2022/2023 season and the new pricing structure for the 2022/2023 season are but a few examples. The fact that key club decision-makers such as Carsten Cramer, Sebastian Kehl, Christian Klein, Alexander Mühl and Kerstin Zerbe attended these meetings underscores the importance of this platform. The Fan Council was also involved in the discussions surrounding the assessment of BVB's material sustainability aspects.

A key change has been the establishment of four working groups for the Fan Council. These working groups meet quarterly to discuss merchandising, digital topics, ticketing and match day organisation. Each working group consists of about ten people: one fan representative, a senior manager from the

Department for Fan Affairs, three to four BVB employees from the relevant department and five to six delegates from among the fan community. The aim is to promote an open and frank exchange on the respective topics. The Fan Delegates' Meeting was held online in August 2021 and resumed its in-person format in May 2022. Meetings continued to be held at regular intervals despite the circumstances. Team and management representatives took part and answered questions posed by the fan clubs.

The fan day events are another platform that the club uses to engage with its fans. Whereas these in-person events had been very much limited due to the pandemic, the club was able to once again host four fan days during the reporting period. The aim of these events is to ensure that fans feel a lasting connection to BVB beyond just the average match day and, ideally, to encourage fans to volunteer their time and share their opinions with the club.

Youth fan work at Borussia Dortmund

The topic of "youth" in fan work is becoming increasingly important at Borussia Dortmund. BVB's efforts to attract young fans are generally aimed at 14-to-27-year-olds. Not too long ago, BVB noticed a change in the age structure of its fan community. The rising average age of season ticket holders at SIGNAL IDUNA PARK is one such sign.





BVB introduced a comprehensive concept for its youth fan work and set the following key objectives: We want to make a positive impression on young persons by organising specific events for them, tailoring our activities to different educational levels and structuring our youth fan work in such a way that tactfully reflects social changes.

Different perspectives and professional aspects are necessary for effective solutions. This interdisciplinary effort is coordinated by two departments in a project team. The Department for Fan Affairs leverages its knowledge of the challenges faced by the various fan communities. It is in direct contact with fan groups, fan clubs and various fan networks.

The Generational Marketing department focuses on the BVB KidsClub (U14), activities for adolescents aged 15 to 18 and our "legacy" fans aged 60 and up. It has the expertise needed to tailor activities to our fans as they transition from one age group to the next (childhood, adolescence and adulthood). The primary focus is on accompanying our members aged 13 to 15 as they grow out of the BVB KidsClub. The focus is initially on local activities and subsequently on regional and national activities.

We plan to keep in touch with our younger fans via a youth newsletter, the BVB website, the BVB app and social media by offering them exclusive, age-appropriate content and behind-the-scenes access to the club. Our goal is to promote a healthy, active lifestyle and encourage them to participate in physical activities. Borussia Dortmund has begun

to implement measures to address certain issues highlighted in its blueprint for youth fan work.

■ **Youth League match at SIGNAL IDUNA PARK**

In March 2022, Borussia Dortmund's U19 team faced Atlético Madrid in the quarter-finals of the UEFA Youth League at SIGNAL IDUNA PARK in front of some 25,000 fans, with many local kids and adolescents receiving free admission. With these special offers for groups, schools and associations we were able to give young people a unique stadium experience.

■ **The 50/50 camp: Football-meets-e-football clinic**

A new, hybrid football clinic format was developed together with the BVB Evonik Football Academy. Teaching a combination of tips and tricks for the gaming console and for the football pitch, the clinic

Demand for tickets to the Youth League match



was particularly popular among young people. An informal game of pick-up football was held every 14 days at the Football Academy with both e-footballers Erne and Denninho, e-football coach Stefan Gajduk and a Football Academy coach. There was then a challenge called "Beat the Pro!", where participants tried their console skills against Denninho, followed by an U23 home match at SIGNAL IDUNA PARK. The clinic was booked out and the format will be run again. Other clinics and courses are currently being planned and will be tailored to the relevant target group. They might include social media workshops in cooperation with the BVB Learning Centre or nutrition workshops with the Football Academy.

DFL 3.6 | ■ **Ticketing**

Borussia Dortmund aims to make it easier for young people to experience the stadium atmosphere live. It offers special group rates and discounted tickets in many stadium areas. More than 500 discounted tickets were snapped up for the home match against RB Leipzig.

■ **Scientific study: COVID and BVB's fan culture**

Initial results of a survey of 28,000 BVB fans, which was carried out in 2021 in partnership with Prof. Uwe Wilkesmann of Dortmund's Technical University, were already included in last year's Sustainability Report. Guided interviews were then conducted with the aim of obtaining an even clearer picture of the experience of fans. The interviews were conducted by BVB's fan representatives and evaluated together with Prof. Jochem Kotthaus and Nader Soltani of the Dortmund University of Applied Sciences and Arts. The evaluation is likely to be completed in August 2022.

Interviews were conducted with a variety of BVB fans in order to gain as comprehensive an insight as possible: season ticket holders, south terrace fans, fans without a season ticket and die-hard fans who attend every match. During the interviews, topics raised in the survey were revisited and were able to be examined in greater detail. During the evaluation it became very clear that there are different "types of fans", and these different groups dealt differently with the changes and challenges associated with the pandemic. Participants also had the opportunity during the interviews to openly criticise developments in football and at BVB.

We expect to be able to draw specific conclusions from the interviews about how fans experienced the time of the pandemic and how it impacted their commitment as fans. The interviews will also reveal in detail what criticisms fans have of BVB and of developments in professional football and how these criticisms should be viewed.

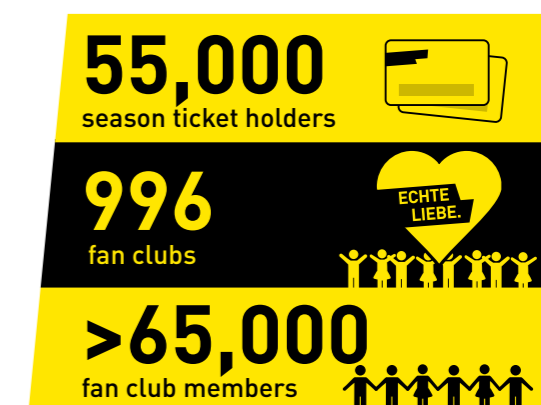
The interviews also provide insight into the importance of BVB to individual fans. Recommendations will be developed on the basis of the interviews for incorporation in the professional training of the fan representatives, and also for other departments of BVB.

■ **Sanctions**

BVB investigates any fan misconduct on a case-by-case basis and carefully weighs up the corresponding measures or sanctions. A total of 19 fines amounting to EUR 204,698.84 were imposed on BVB in the reporting period. 13 of these fines were for BVB fan misconduct. The misconduct mostly involved setting off fireworks, pitch invaders and spectators accessing the stadium interior. The club may use up to EUR 14,000 of the imposed fines for safety and security or anti-violence measures.

| BVB disclosure

| BVB disclosure





Additional measures

DFL 1.7 |

Identity and tradition

Achieving success on our own is in our DNA. Everything we do springs from our will to maximise the strength of our community. We take a hands-on approach and base our long-term decisions on conviction. We want everyone to see: real love can unite the world and successfully make history. In keeping with our values:

STAYING HUNGRY We want to rank among the world's elite clubs and will therefore never rest. We roll up our sleeves and give nothing less than 100%.

TENACITY We don't like to give in. When we set our minds to doing something, we do it. We're fuelled by our common goals and our faith in our united strength.

HUMILITY With our Westphalian roots deeply entrenched in the Ruhr region, our home is where we belong. Performance, not the packaging, is what counts for us. We work hard and we celebrate our successes together – with our friends and family.

These values drive Borussia Dortmund's long-term actions. Setting ambitious goals and making a clear commitment to accomplishing those goals are as much a part of our DNA as it is to roll up one's sleeves and fight all the way to the top, rolling with the punches as they come.

Our goal is to increase the number of our fans internationally while not losing sight of our fan base in Dortmund. Maintaining close ties to all fans and friends of Borussia Dortmund means not only engaging in conversation with them in the stadium, but also keeping pace with digital advances in the era of internationalisation. After all, the increasing number of people around the world who are taking an interest in BVB and are willing to pay for this, will help form the solid financial foundation needed for future successes on the pitch.

For years, BVB has sadly been unable to meet the soaring demand for tickets to a match day at SIGNAL IDUNA PARK. Even though 55,000 season tickets were sold for the 2022/2023 season, there are still a great deal of disappointed fans. It is impossible to measure the actual demand because we stopped adding people to the wait list years ago, as it already had more than 80,000 people on it and there was little hope of being one of the lucky few to score a season ticket. In the 2022/2023 season, only 200 season tickets freed up.

BVB activates season tickets for the last four home matches

Following the amendments to the Corona Protection Regulation, which included provisions permitting full capacity attendance at football stadiums from 20 March 2022 onwards, BVB was able to activate its season tickets for the four remaining home matches of the 2021/2022 season. "We are very excited for football to once again be something that brings us all together beginning in late March," said managing director Carsten Cramer. "Finally, we can meet up with our friends again in a familiar setting."

Obviously, after two years of pandemic it would not be possible to just push a button and have everything go back to the way it was before. Borussia Dortmund not only kept its health and safety protocols in place, it was also accommodating to those ticket holders who did not feel comfortable with the idea of being in a stadium full of people. These loyal supporters were able to sell their tickets to other fans while still keeping hold of their season tickets for the 2022/2023 season. The no-show rate was not applied during the entire 2021/2022 season.



BORUSSEUM reopens

On 2 April 2022, Borussia Dortmund's newly revamped club museum, the BORUSSEUM, opened its doors again to fans and football aficionados from Dortmund and the world following extensive renovations. A significant date in BVB's history – on the same day in 1974, the first match – a derby no less – was held at the newly opened Westfalenstadion.



In 2008, the BORUSSEUM was created as a fan initiative which opened its doors for the first time in the northeast corner of the stadium. It would not have been possible to do this without the dedication of BVB's supporters and their generous donations. For about ten years, visitors came here to learn about the club's history and traditions.

But even a museum starts to show signs of age after a while and needs a little facelift. The refurbished museum provides a state-of-the-art, black-and-yellow home to the club's history and stories, which are presented in a dramatic new context that breathes life into all the emotions and memories. New exhibits that have never been on display before found their way from the club's own archives to the BORUSSEUM. Not to be missed: the new treasure trove housing the five major trophies – the Bundesliga Championship Shield, the DFB Cup, the Champions League Cup, the Intercontinental Cup and the UEFA Cup Winners' Cup.

The new BORUSSEUM was a labour of love for BVB Vice President and patron Dr Reinhold Lunow and the two museum directors Sarah Hartwich and Melanie Wanczura. The result of this interdisciplinary team's work is an "all-rounder", because whether young or old: here, all fans get their money's worth.



In addition to the BORUSSEUM's central function as a place of remembrance and discovery, where BVB's tradition is collected, preserved and presented, the club museum is also intended to be the place where BVB assumes social responsibility. Since football is beloved by people from every walk of life, the BORUSSEUM considers it its mission to use the sport's allure to promote values such as tolerance, diversity and democracy, which feature in BVB's Articles of Association.

■ **BVB legends play in Ghana**

Following matches featuring BVB legends in Thailand, Hong Kong and Brazil, the next stop after the pandemic hiatus of more than 900 days was Ghana. The team was on the road in West Africa from 8 to 12 June 2022. It was met with an enthusiastic reception there by hundreds of fans at Accra airport. The stadium in the capital city is the home of the Ghanaian national team, which Otto Addo, a BVB legend himself, will coach through the World Cup. The BVB legends met the "African Giants," whose team members included Champions League winner Abedi Ayew Pele, former Bundesliga players Charles Akonnor and Samuel Kuffour, and former Ghana international Asamoah Gyan. The match was broadcast live on BVB TV, YouTube and Twitch. Fans in Africa were able to watch the match live via Bundesliga partner Star Times Africa, as well as in Ghana on free TV on GBC.

"Borussia Dortmund has been able to attract some excellent footballers from Africa over the past decades, such as Otto Addo, who is currently coaching BVB's top talents, Pierre-Emerick Aubameyang, Victor Ikpeba, Ibrahim Tanko and Mo Zidan. We are delighted to be able to inspire many of our fans with our visit to Africa," said Carsten Cramer, Managing Director of Borussia Dortmund.

■ **Terrace banner upcycled into bags**

Quilt-Art Dortmund has repurposed the banner that flew over the west terrace during the 2020/2021 season into bags and backpacks, which were sold with proceeds going to charity. The creative group has been meeting monthly for 35 years to sew quilts together for private and charitable purposes. For instance, donations have been made to the SOS Children's Village in Dortmund, and a quilt made by the group also hangs in the BORUSSEUM. In 2021, BVB donated a terrace banner from the 2020/2021 pandemic season to Quilt-Art Dortmund so that they could use it to create bags for a good cause. The group made 86 gym bag/backpacks and 141 bags, which were given to friends and acquaintances in exchange for a donation.



In total, EUR 2,400 in proceeds were generated and one-third each was donated to charitable institutions in Dortmund: the women's shelter, the child protection centre and "Gezeiten", a centre for hospice and palliative care as well as bereavement counselling.

■ **BVB's 2021 Advent Calendar**

"Borussia lights up" – every day starting from 1 December 2021, a black-and-yellow door in BVB's Advent calendar is opened. 2021 was also an extraordinary year that stood for team spirit, mutual support and solidarity within the black-and-yellow BVB family.



The "Borussia lights up" Christmas campaign was launched in support of community service projects and as a "thank you" to those who had contributed. At the heart of the campaign was BVB's Advent calendar, which every day featured good deeds and tidings from the BVB family for good cheer and a very Merry Christmas.

Whether donations to charitable institutions, auctions for good causes or surprises for dedicated volunteers – behind each door, videos presented philanthropic initiatives big and small. Borussia Dortmund's teams, employees, fans and partners got involved in the good cause.

■ **Children design posters for the B1 highway**

As part of BVB's Advent calendar, schoolchildren from the Borussia-Nordstadt district put a lot of effort into painting BVB posters. The creative posters could be seen at prominent locations in Dortmund. Nobody crossing the city via the B1 highway could miss them.



Inclusion

DFL 3.2

Borussia Dortmund has placed a particular focus on the needs of people with disabilities for many years now. Inclusion is playing an increasingly important role. The aim is to afford more people the opportunity to be a part of Borussia Dortmund. BVB seeks not only to fulfil its social responsibility, but also to be a role model.

■ **"Plain language" competition**

"There should be more plain language in football. That's why BVB created a plain language competition in April 2022. Anyone could participate. Contestants were asked to write a story. The story should be about a nice experience with Borussia Dortmund. The story had to be in plain language. Many people sent us their stories. Jan Philip was one of them. He wrote the best story. That's why he won the competition."





DFL 3.2 | ■ "Leicht Kicken" project group meeting

Six months after the first "Leicht Kicken" project group meeting, BVB hosted the second meeting on 12 and 13 November 2021. After dining together the evening before and discussing the measures taken since the last meeting, project members turned their focus once again to creating the online plain-language football dictionary.

Among other things, the group toured SIGNAL IDUNA PARK, where difficult terms were collected and later translated into plain language. Another program highlight was the appearance by Conny Dietz, who spoke to the project group about blind football, offering a brief presentation of the theoretical background and many exciting practical exercises. Conny is a BVB fan and was a successful para-athlete in goalball. From 2008 to 2013, she also played in the blind football Bundesliga.

DFL 3.1 | ■ Dialogue and communication

Achieving our goals on our own and successfully walking the tightrope between the club's commercialisation efforts and staying humble is a daily challenge that requires great tact and open lines of communication with our fans and partners. And we will continue to strive to arrive at and agree on transparent decisions together with our fans. That is what makes us one of the most attractive football clubs in the world.

■ "Vonne Süd" fan podcast

BVB's fan podcast "Vonne Süd" looks at all things football and all matters relating to fan life. It is where BVB reports on and discusses fan culture. New episodes are broadcast live from the south terrace the first Sunday of every month.



Hosts are BVB editor Christoph Bökamp and Björn Hegemann, head of BVB's Department for Fan Affairs. In each episode, they welcome at least two guests in the stadium or on the phone. The two hosts are joined by Jens Volke, who is known to many as a former fan representative and current host of the BVB Youth Academy podcast.

DFL 3.1 | ■ Fan podcast: "Football is also my thing" – Women in the fan scene

Three women report on their experiences in the fan block – what they encounter, what they like and what they find shocking. But Helen, Antje and Mira are not just soccer fans: they also get actively involved in networks. They talk about sexism, images of masculinity and their hope that one day children might say, "Mum used to take me to the stadium!"

■ 2021 digital fan club Christmas party



Normally, the Christmas party for the more than 950 official BVB fan clubs is a special highlight at the end of the year, celebrated together with the team. Unfortunately, due to the unpredictable pandemic situation, this gathering had to be called off again in 2021. Rather than cancelling the traditional event entirely, all official BVB fan clubs were invited to the second digital fan club Christmas party on 13 December 2021.

The many members participated in the event from the comfort and safety of their own homes, joining the party's live streams from the media centre at the stadium and the training ground in Brackel.

More than 450 BVB fan clubs accepted the invitation from the Department for Fan Affairs.

Serving our neighbours and our city

In cooperation with the Kassenärztliche Vereinigung Westfalen-Lippe (KWVL), a German health insurance association, SIGNAL IDUNA PARK served for the second time as a vaccination centre for our immediate neighbours and the Dortmund area until 31 January 2022. Nearly 20,000 people were vaccinated at the stadium. Whether it was for their first, second or booster jab, the stadium was open to anyone seeking vaccination – other than on home match days.

In the summer of 2021, more than 3,000 people had already used the vaccination centre at the stadium, and from November 2021 to the end of January 2022, more than 16,000 people were vaccinated. Those who received their booster vaccination at the stadium in winter were also able to combine their visit with a free stadium tour.

Borussia Dortmund wishes to thank everyone who made the vaccination centre at SIGNAL IDUNA PARK possible. We would especially like to thank all those who opted to get vaccinated and to help protect themselves and their community.





Separate non-financial group report

Diversity and anti-discrimination

GRI 3.3
DFL 3.7

Concept and objectives

Borussia Dortmund is committed to promoting diversity and fighting discrimination each and every day. At BVB, these values are woven into the fabric of our culture. We have set ourselves the goal of taking action across five areas to promote togetherness in a diverse society. These areas are fan work, networking, internal measures, public relations and fostering a culture of remembrance. They form the basis of a policy used to advance the efforts to promote a diverse society, combat discrimination and right-wing extremism at all levels.

For further information that is not part of the separate non-financial group report, please visit <https://verantwortung.bvb.de/2019/en/home-en/>. We will focus on some key measures of the reporting period.

Measures and results

True to the guiding principle "United by Borussia", for many years now the club has organised projects to foster a culture of remembrance and to educate. A key date in the calendar is 27 January, the day in 1945 when the few remaining prisoners held at the Auschwitz-Birkenau concentration and extermination camp were liberated by the Red Army. A wide range of events were again held to mark Memorial Day for the Victims of National Socialism and International Holocaust Remembrance Day in 2022.

"Day of Remembrance" and #WeRemember

Various events in 2022 focused on a frequently overlooked group of victims: people deemed incurably sick or mentally ill who were persecuted and murdered by the Nazis. The murder of more than 70,000 patients from psychiatric hospitals as part of Aktion T4 between 1940 and 1941 marked the first centrally organised mass killings committed by the National Socialist state, euphemistically referred to as "euthanasia" (Greek for a "good death").

A digital event "From euthanasia to the Holocaust. The sick and disabled as victims of the Nazis' first campaign of murder" was held on 26 January. Berlin-based historian Robert Parzer gave a talk on the local aspects of the killings – with a special focus on the psychiatric institution in Dortmund-Aplerbeck – and explained the connections between the

Times "#WeRemember" was viewed on Instagram and YouTube

190,000

BVB disclosure

euthanasia programme and the Holocaust. The event, which was live-streamed to a large audience, was hosted by Daniel Lörcher, Head of Corporate Responsibility at BVB, and Sarah Hartwich, museum director at the BORUSSEUM. A joint re-



It was of great concern for us to remember this important subject and this group of victims persecuted by the Nazis. We have to remember that "euthanasia" is what the perpetrators called it to downplay their crimes. In reality it was the murder of people deemed incurably sick or mentally ill.

Daniel Lörcher, Head of Corporate Responsibility at BVB



membrance ceremony with the LWL Clinic in Dortmund-Aplerbeck was held in the afternoon, with BVB President Dr Reinhard Rauball in attendance.

On 27 January, BVB published a video message under the hashtag #WeRemember, to mark International Holocaust Remembrance Day on social media. It was viewed almost 190,000 times on YouTube and Instagram alone.

DFL 3.1 | "Changing the Chants"



The "Changing the Chants" project ended on a productive and successful note with a final event held in hybrid form in Oświęcim (Auschwitz), Poland. Extending over two days and featuring a wide range of fascinating presentations, discussions and talks, it was attended by some 50 guests from 11 countries who were joined by over 400 online participants each day via the live stream.

As part of this two-year project funded by the European Commission, BVB worked in cooperation with the Anne Frank House Amsterdam, the Fare Network and Dutch first division club Feyenoord Rotterdam to develop guidelines for tackling anti-Semitism in football. The results of these efforts were presented and discussed in detail on 31

August and 1 September 2021 at the Auschwitz-Birkenau State Museum and the International Youth Meeting Center in Oświęcim/Auschwitz.

On the agenda were panel discussions and talks on how to combat anti-Semitic behaviour and tendencies in European football stadiums, as well as presentations on the history of anti-Semitism in Europe since 1945. The stories of footballers persecuted during the Second World War were combined with an interactive workshop on the topic of restorative justice (a concept for reconciliation) and discussion groups.

The supporting programme for the closing conference offered the chance to visit the Auschwitz-Birkenau memorial and a guided tour around sites of historical interest in the small town of Oświęcim.

The event covered topics as diverse as the cultural backgrounds of the guests. The roughly 50 participants – mainly professionals working in journalism, education, football and social work – had travelled to southern Poland from Spain, Hungary, Italy, Belgium, Switzerland and as far afield as the United States to discuss solutions in the fight against anti-Semitism.

"Given the ongoing COVID-19 pandemic, we were pleased to bring the 'Changing the Chants' project to a successful conclusion in hybrid form. We're also very pleased with the content: the conference has reached many people and highlighted different aspects and opportunities in the fight against anti-Semitism," said Daniel Lörcher.



BVB women make an educational trip to Poland

The BVB women's team took advantage of a match-free weekend to embark on an educational trip to Poland: from 10 to 13 March 2022 the players visited the two former camp complexes at Auschwitz I and Auschwitz II-Birkenau, took a tour of Oświęcim and visited various national exhibitions on the site of the former main camp. Since the programme was launched, BVB has organised educational trips to the sites of former German concentration and extermination camps for 1,150 fans, employees and partners as well as representatives of the media, teams and civil society.

During the Second World War, footballers from many European countries were also persecuted by the Nazis. They were deported to German camps as Jewish athletes, as political opponents or as resistance fighters. The new materials capture the diverse biographies of these athletes – sometimes well-known, sometimes not – and provide an opportunity to learn more about the history of the individual camps and of occupied Europe by delving into their individual stories of persecution.

Trip to Israel

Eight-time German champions Borussia Dortmund and five-time Israeli national champions Maccabi Netanya F.C. had originally agreed to hold a friendly in Israel on 17 May 2022. A number of issues meant that the fixture unfortunately had to be postponed. The match aside, a 20-strong delegation led by BVB's CEO Hans-Joachim Watzke nevertheless completed its packed programme of accompanying events. This included visiting the Yad Vashem Holocaust Remembrance Center and lighting a memorial candle, laying a wreath in the Hall of Remembrance together with players from Maccabi Netanya, and signing the visitors' book at the Children's Memorial. It was very important to Borussia Dortmund to express solidarity with its many fans and friends in Israel, and a lively fan club event also helped create an atmosphere of friendly dialogue and a whole host of questions about all things BVB. The trip was widely reported in the media, both in Israel and abroad.

"Footballers in Focus" – cooperation with the Arolsen Archives

On 8 November 2021, Borussia Dortmund held an event at SIGNAL IDUNA PARK to launch "Footballers in Focus: Educational Material on Sport, Persecution and Remembrance", a publication produced in cooperation with the Arolsen Archives and Dr Andreas Kahrs. This educational material is suitable for use in schools and in extracurricular education. It is aimed in particular at fan initiatives and fan clubs.



BVB disclosure |

DFL 3.1 |

DFL 3.1 | 18. Heinrich Czerkus Memorial Run

The 18th Heinrich Czerkus Memorial Run was held on Good Friday, 15 April 2022. As in previous years, it sent out a strong signal in support of peaceful and non-violent interaction, both on the terraces and outside the stadium. True to the legacy of its namesake, the event takes a decisive stand against right-wing extremism, racism, anti-Semitism and all forms of discrimination. Anyone wanting to do their bit was invited to come along with flags, jerseys and scarves, no matter their club or team.

It was particularly encouraging to see the run finally take place again after a two-year hiatus, albeit subject to the COVID regulations in place at the time. Numerous hikers, walkers, joggers and cyclists completed the seven-kilometre route from the Rote Erde stadium via the Rombergpark up to the memorial at Bittermark, which marks the last resting place of Heinrich Czerkus and the others murdered by the Gestapo and is the location of an annual remembrance ceremony held by the City of Dortmund.



Symposium "Anti-Semitism and Professional Football"



DFL Deutsche Fußball Liga GmbH, the World Jewish Congress (WJC) and the Central Council of Jews in Germany have joined forces for the first time in the fight against anti-Semitism within the sport and elsewhere. The joint event entitled "Anti-Semitism and Professional Football: Challenges, Opportunities, Network" was held on 30 March at SIGNAL IDUNA PARK.

What experience do clubs in the first and second Bundesliga divisions have with anti-Semitism? How do I as the person in charge recognise anti-Semitism? And what projects and initiatives are already ongoing at other clubs? These were just some of the questions addressed at the symposium attended by more than 100 representatives from first and second division Bundesliga clubs, Jewish organisations and communities, and other experts. The first hours were streamed live online and could be viewed in many countries.

In his opening address, BVB Managing Director Carsten Cramer addressed the importance of firmly anchoring efforts to combat anti-Semitism in German football. "This fight," Cramer said, "must not remain a one-off. It's about consistency and engaging with the issue in a serious, long-term and, above all, sustainable way. It's about recognising anti-Semitism at source and calling it out for what it is, because only by coming to terms and dealing with it in a credible way can we assert our influence in society. And above all, move and trigger something in people's minds."



Additional measures

DFL 3.7 |

25 years of "Kick Racism Out"

It has been 25 years since Fan-Projekt Dortmund e.V. coined the phrase "Kick Racism Out". Our consistent efforts in the meantime have helped this message become part of our mindset – not just for the association itself but also for fan organisations and Borussia Dortmund. Work to combat racism in the footballing city of Dortmund has long been supported by a broad network of diverse actors. Borussia Dortmund has since evolved into a club that is considered a role model in its commitment to fighting racism, anti-Semitism and homophobia.

The action week organised by Fan-Projekt Dortmund e.V. in October 2021 kicked off with an opening event on the south terrace with a varied programme that combined different topics, sports and the arts. The undoubted high point was the opening of the "25 Years of Kick Racism Out" exhibition developed in cooperation with our fans and the BORUSSEUM.

The week that followed saw themed workshops at the BVB Learning Centre in the lead-up to the major "Kick Racism Out" match day on 16 October 2021, which pitched Borussia Dortmund against Mainz 05. "Racism is not an opinion", "No beer for Nazis", "All-out offensive against right-wing extremism", "Kick racism out" – the hand-painted banners on the south terrace left no room for doubt: racism has no place in the stadium, in society or anywhere else.

However, the sea of banners was just part of the special match day. Everyone and everything in SIGNAL IDUNA PARK sent out a clear signal against exclusion and discrimination of any kind – from the corner flags to the animations on the advertising boards through to the BVB players' warm-up shirts and even the top worn by EMMA, the club's mascot.

BVB Learning Centre: all hands on deck

Johannes Böing, who, as head of the BVB Learning Centre, co-organised the week-long campaign, expressed his satisfaction right at the start and emphasised the importance of the efforts that have gone into combating exclusion and intolerance over more than two decades.

“The BVB Learning Centre focuses on political education work for young people at the stadium. And of course the best way to get young people excited about an open and diverse society is to embody this excitement yourself. The phrase 'Kick Racism Out' is thus an excellent basis for our work.”

Johannes Böing, Head of the BVB Learning Centre

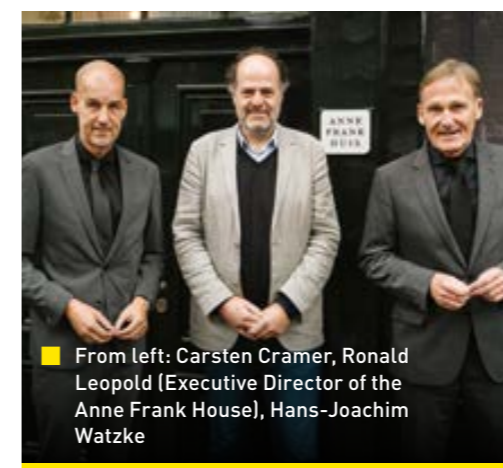


In parallel to this was the "Home match for moral courage" competition, which was run at the Learning Centre until the end of October 2021. This was aimed at young people aged between 12 and 24, who were invited to take a creative approach to the topic of moral courage and develop their ideas into a multimedia project.

BVB delegation visits the Anne Frank House in Amsterdam

A delegation from Borussia Dortmund took advantage of the UEFA Champions League away fixture against Ajax to visit the Anne Frank House in Amsterdam.

"The story of Anne Frank and her family is known throughout the world. To be here in Amsterdam today and to visit the Anne Frank House and the family's hiding place was a very moving experience for us all," said Hans-Joachim Watzke. "We began working with the Anne Frank House in 2015 and over time our partnership has steadily become closer. To now visit the Anne Frank House itself was a big deal for us and as sombre as it was emotive," added BVB Managing Director Carsten Cramer.



From left: Carsten Cramer, Ronald Leopold (Executive Director of the Anne Frank House), Hans-Joachim Watzke

Our work together in the past has included the "Changing the Chants" project and developing guidelines for combating anti-Semitism in football.

Nomination for the 2021 Simon Wiesenthal Prize

DFL 3.1 |

The Simon Wiesenthal Prize is awarded by the National Council, the lower house of Austria's parliament, for special civic engagement to combat anti-Semitism and to promote Holocaust education. The award ceremony was held on 11 May 2022 at the Parliament building in Vienna. Dr Andreas Kahrs, a historian who has been working with BVB since 2011, and Daniel Lörcher, Head of Corporate Responsibility at BVB, were among the three short-listed nominees in their category.



From left: Dr Andreas Kahrs, Oskar Deutsch, Hannah Lessing, Daniel Lörcher, Claudia Kuretsidis-Haider, Katharina von Schnurbein, Karl Pfeifer, Barbara Stelzl-Marx, Gerhard Botz, Wolfgang Sobotka (Austrian People's Party (ÖVP), President of the Austrian National Council), Ariel Muzikant, Levi Salomon, Nikoline Hansen

The prize for engagement to combat anti-Semitism ultimately went to the Jewish Forum for Democracy and Against Antisemitism (JFDA). The main prize was awarded to four contemporary witnesses to the Holocaust: Lily Ebert, Zvi Nigal, Karl Pfeifer and Liliana Segre, for their engagement to combat anti-Semitism and to promote Holocaust education.

"Our sincere congratulations go to the Jewish Forum for this well-deserved accolade. It's a great project, and we are proud to take second place behind them. For us it was and is an enormous honour and distinction that we made it to the last three out of more than 280 nominations," explained Daniel Lörcher.



Separate non-financial group report

Spectator safety

GRI 3.3
DFL 3.4

Concept and objectives

Our explicit aim and top priority is ensuring the safety of visitors to SIGNAL IDUNA PARK. The management team has lead responsibility for ensuring safety and acts as a role model when it comes to preventative action and compliance with security requirements. Security provisions and regulations are implemented systematically. Structured planning, measures and management ensure that agreed security standards are maintained and developed further.

Furthermore, BVB strives to protect its spectators from every form of discrimination. We expect our employees to act in a way that helps to ensure a safe stadium experience and to avoid any security risks. In accordance with the DFB's guidelines concerning the "Certification of security management in professional football" (Zertifizierung des Sicherheitsmanagements im Profifußball), BVB maintains a security management system and documents the organisational processes. The system is audited annually by an independent third party and regularly certified every three years.

GRI 403-5
GRI 410-1
GRI 205-2

We promote an awareness of security-related issues among our employees. Accordingly, we conduct drills of recurring safety procedures and ensure that downstream security staff undergo regular training and ongoing advanced training courses. We make an efficient office organisation and the requisite management premises available for the event management team. The reporting pe-

riod also saw the planned training for the security staff recommence for modules 2 to 6, which offer qualifications for permanent security staff. A total of 75 individuals took part in May 2022. At least one further training course with the same content is planned for 2022.

In addition to the ongoing modernisation measures, the maintenance work is of particular importance due to the age of the stadium's core. In order to ensure traffic and operational safety, BVB continuously inspects the structure of the stadium by conducting internal inspections and inventories and remedying any identified defects. This can be a rather complex process, since more extensive work can usually only be carried out during the summer break.



GRI 410-1

GRI 416-1 | Measures and results

Impact of the COVID-19 pandemic

In relation to spectator safety, the 2021/2022 season was also heavily affected by the COVID-19 pandemic. The changing requirements of the Corona Protection Regulation and the differing restrictions on spectator numbers imposed as a result presented major challenges to all involved. Enforcing mask mandates and social distancing and checking the vaccination status of spectators entailed a high organisational workload and required considerable flexibility.

Checks at the admission gates alone had to be modified on several occasions and the processes optimised to ensure that fans could pass through swiftly. To combine health and safety with security concerns, in some cases isolation gates were used when checking proof of vaccination so as to stagger the flow of people at the turnstiles while carrying out the mandatory checks. This continues to involve a constant learning process.

Security audit

Unlike in the previous year, the annual security audit in cooperation with DFB/DFL was carried out almost as normal during the reporting period. Despite the first part of the audit (interviewing those involved in various roles and inspecting the requisite documents) being completed in digital form, the key monitoring activities on a match day with spectators in attendance was completed at the stadium.

Security staff

Many sectors that employ a large proportion of temporary and part-time workers have experienced increased staff turnover due to the pandemic. This was also true of the security staff at BVB following the decision to allow spectators back into the stadium. Our external HR agency has nevertheless so far been able to flexibly support us with qualified replacement staff. As at 30 June 2022, there were 701 stewards actively available in the BVB database.

GRI 416-2 | New developments in visitor behaviour

Two new security-related trends emerged in the reporting period. The phenomenon of the "pitch invader" is nothing new, but the tendency of young

fans in particular to idolise star players as well as the club has sometimes led them to breach the security barriers and run out onto the pitch in the hope of getting a jersey. In response, we optimised our coordination processes in the areas of "Group security" and "match and stadium security".

Cup throwing is also becoming more frequent at almost all stadiums. BVB reacted by raising the stewards' awareness of the issue and making greater use of CCTV to identify the perpetrators.

GRI 416-2

"Panama" safety protocol

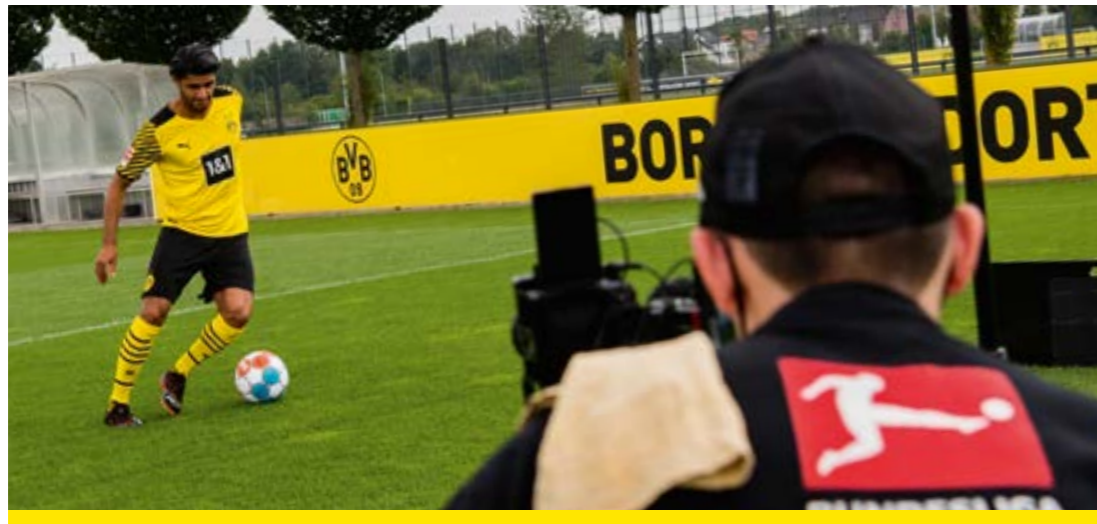
The concept of providing immediate and easy access for spectators to a secure location with specially qualified staff has already proven its worth not long after it was launched on match days with spectators. Rapid assistance was offered in cases of increased anxiety, physical violence and also in one case of harassment.



Construction projects

The stadium's CCTV system was modernised in the 2022 summer break and the control software was updated. The ageing access control system was also modernised, with the primary focus on comfort but also security aspects. Both are slated to be ready for the beginning of the new season.

Another item on the maintenance schedule was to begin renovation work on the cross-beams in the roof. The project to upgrade the container area, which was secured by means of backfilling, was completed.



Separate non-financial group report

Communication

GRI 3.3
DFL 1.8

Concept and objectives

Interest in Borussia Dortmund among fans and the general public alike is steadily rising due to the club's sporting successes, the international profile of club football and appealing customised content. The press and social media play a key role here. They bolster BVB's economic and sporting development as well as its societal impact.

In a digital media landscape, we aim to provide the information demanded by a neutral public and our own fans in order to ensure that the club is never more than a click away. We remain committed to providing both current and high-quality content.

As a listed company, a key part of our communication concept is support for the independent press, which we demonstrate by providing an efficient working environment and information transparency. This includes providing professionally prepared content and scheduling a large number of press events and interviews to discussion topics concerning Borussia Dortmund. The state-of-the-art digital facilities at the media centre in Brackel offer members of the press extremely close access to the team.

The degree to which methods of communication are now interlinked is also continuing to increase. The various stakeholders are expecting a lot more of BVB content in a variety of communication channels and situations. Our partnership with our kit sponsor 1&1 Telecommunication SE afforded us

new means of communication and content generation, which we will be able to expand on in creative ways.

Our content is viewed by millions of fans as well as diverse groups of supporters and followers around the world. We reach them through a variety of channels, including internally-developed formats that are available on the BVB app (version 2.0) and popular third-party social media platforms. BVB has accounts on popular social media networks such as Facebook, YouTube, Instagram, Twitter, TikTok, LinkedIn and Twitch and also maintains a presence in the growing Asian market with accounts on SinaWeibo, WeChat, Dongqiudi and Douyin. The "BVB Media House" is the conceptual basis for the structured communication of content, which we continuously evaluate, fine-tune, expand based on the preferences of our various target groups.

Measures and results

The result is premium media content that has continued to grow in popularity despite the team's mixed performances during the season. During the reporting period, Borussia Dortmund's social media accounts, both nationally and internationally, recorded higher cumulative growth in the number of followers than the accounts of all other Bundesliga clubs – with the exception of FC Bayern Munich – combined. An important component of the overall media concept is to further speed up how quickly information is communicated and simultaneously to ensure the quality of the content. To

this end, BVB will hire a further club photographer for the 2022/2023 season. This represents another systematic step to ensure that we can create the attractive content needed to generate high numbers of followers and sales opportunities.

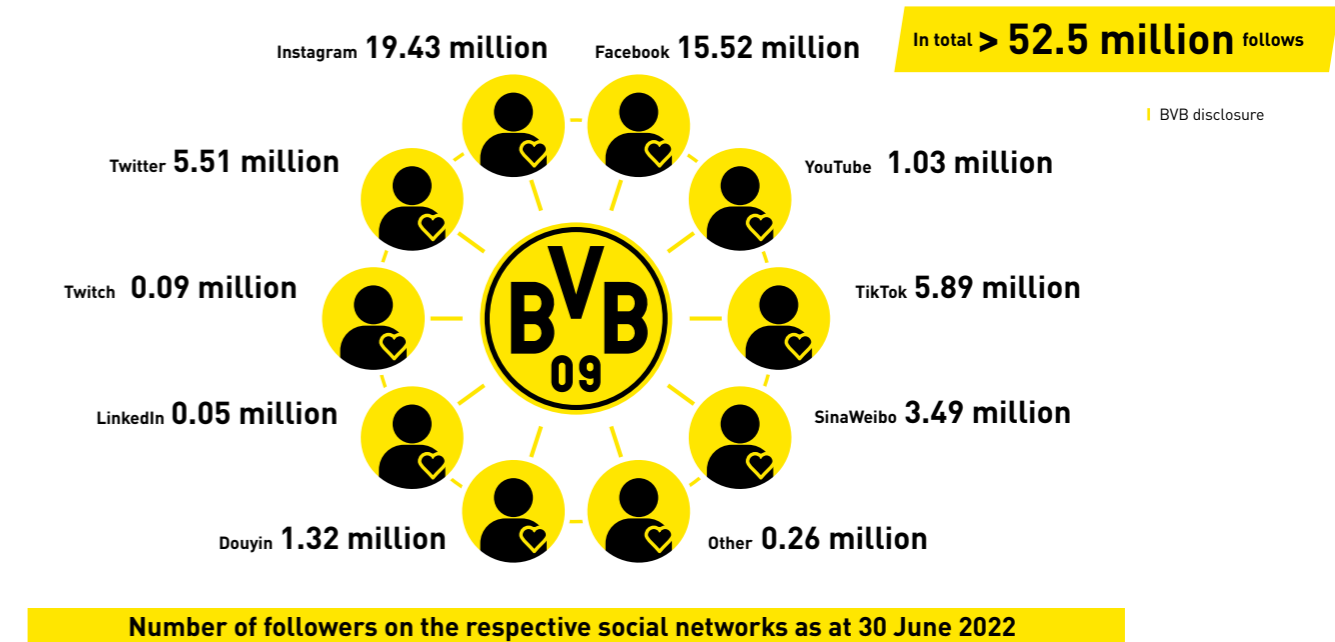
The social media platforms that BVB uses are geared towards various target audiences and users. The adaptability of our content allows us to convey BVB's brand and value to different recipients. For example, we can create traditional content covering sports, football and social topics pertaining to BVB for our broad fan base, and produce content focusing on e-football and the team's young "stars" that is geared towards our younger fans. The channels and formats are defined accordingly.

We have also observed that younger stars are managing their own personal brand and benefiting from Borussia Dortmund's prominence to an even greater extent than BVB itself as far as awareness and the numbers of followers are concerned. In this regard, Borussia Dortmund is an attractive platform for young players to boost their media coverage. In turn, Borussia Dortmund uses the young players to introduce young fans to and establish a bond with the BVB family by conveying the club's traditions and values in a contemporary way. The events we held to mark the 25th anniversary of the team's Champions League title, the 10th anniversary of the domestic double in 2012 and the 1,000th home match at SIGNAL IDUNA are but a few examples.

BVB also uses its international squad to expand its fan base world wide. Giovanni Reyna, a US international, is a young and savvy star on the pitch and on social media, making him one of the club's key ambassadors in the United States. This boosts BVB's internationalisation efforts and makes the club more attractive to sponsors, thus helping to unlock considerable economic potential.

The increasing complexity due to various stakeholder requirements becomes clear when the legitimate interests of our sponsors are included. Whereas the focus used to be solely on frequency and reach, our communications strategy is now coupled with sales expectations that have to be realised regardless of the results on the pitch during the season. In order to resonate with fans and exploit marketing potential, the messaging has to be designed in such a way that the timing and content match the team's performances on the pitch. Naturally, this is much easier to achieve when the team plays a successful season.

The club will continue to use digital opportunities to meet the expectations of its diverse range of international fan groups and gain important insights into what fans want.



BVB disclosure



BVB's "leuchte auf" foundation

GRI 3.3
GRI 413-1
DFL 3.7

Concept and objectives

"leuchte auf" is a foundation with legal capacity (rechtsfähige Stiftung) which was formed in 2012 by Borussia Dortmund. Its objective is to support charitable projects through financial and material resources or intellectual contributions. It focuses primarily on project partners in Dortmund and the surrounding region. We work closely with our fans, the City of Dortmund and social institutions in order to leverage our resources to great effect.

BVB's "leuchte auf" foundation has a long history of promoting projects relating to key social issues. We are particularly proud of how much we have been able to help over the years. And because we keep the organisational costs to a minimum, the money actually gets to where it needs to be. This is thanks to the special structure of the BVB "leuchte auf" foundation: For one thing, Borussia Dortmund carries the foundation's staff costs.

On top of that, the foundation works closely with BVB's Corporate Responsibility department to leverage the department's as well as the club's expertise in relevant matters. This enables the foundation to quickly lend its support to fan initiatives and provide assistance wherever and whenever it is needed, such as after the catastrophic flooding in summer 2021 and following the outbreak of war in Ukraine in early 2022.

The foundation is also structured to act as an incubator and multiplier for Borussia Dortmund's pro-

posals and projects. When paired with the club's extensive fan network, the foundation can help these proposals and projects achieve new heights. By the same token, fans often call our attention to projects deserving of our support and that they themselves are involved in. This provides us with valuable insights and helps the "leuchte auf" foundation and Borussia Dortmund to stay abreast of social trends and movements that also resonate with our fans in the stands.

“**The BVB “leuchte auf” foundation sees itself as a social actor and, in keeping with its articles of association, supports a wide variety of projects.**”

Marieke Köhler, Manager,
"leuchte auf" foundation

During the reporting period, we defined the foundation's focus and work in greater detail and formulated the following five principles that guide our work:

■ We create learning opportunities

Education opens doors and helps people achieve their dreams. Unfortunately, not everyone has equal access to education. That is why we are providing access to education in novel ways. We motivate people with attractive projects and programmes, educate them on key social issues, teach them individual skills and help them to take control of their own future.

■ We promote active lifestyles

Sports help to build bridges and bring people together. In other words, sports facilitate communication across cultures and society. We offer a wide range of courses and programmes that promote an active lifestyle, because sports and exercise are what we do best. We lend our facilities and expertise to support health-related initiatives.

■ We support fans who help others

We advocate social engagement and make it easier for people to lend a helping hand. That is why we specifically promote initiatives that actively encourage people to get involved – especially initiatives that allow people to volunteer their time in a variety of ways. We leverage the reach of our extensive network and fan community to help drive social change.

■ We multiply the good social heroes do

We promote people and institutions whose work to help improve their communities often goes unnoticed behind the scenes. Together, we develop programmes for our cooperation partners and promote the sharing of information.

■ We welcome everyone

We connect with people regardless of their skin colour, religion, nationality, age, gender or individual features. We believe society as a whole benefits from diversity. We are against all forms of discrimination and marginalisation.

Measures and results

Aid campaign #1: "leuchte auf" members visit flooding victims

Borussia Dortmund, its fans and the "leuchte auf" foundation provided extensive aid to the victims of the catastrophic flooding in the Ahr Valley in summer 2021. The members of the "leuchte auf" foun-

dation capped off the donation campaign by travelling to the Ahr Valley to get a first-hand look at the devastation caused by the flooding.

As we briefly described in the previous Sustainability Report, catastrophic flooding in July 2021 caused chaos and led to wide-spread destruction, particularly in North Rhine-Westphalia and Rhineland-Palatinate. For Borussia Dortmund and the "leuchte auf" foundation there was never any doubt that they would do all they could to help as many victims in and beyond the Ruhr Valley as possible who had been affected by the natural disaster.



"For us it was very important not just to provide institutions and organisations with targeted financial and material aid where it made most sense, but above all to also get a first-hand impression of the situation on the ground and to speak with the people directly affected by the flooding," said Marieke Köhler, who manages the "leuchte auf" foundation. "We were very moved by their stories and experiences. But they were also touched by the profound sense of solidarity and support they received through the donation campaign. Again, a big thank you goes out to everyone who lent a helping hand!"

Aid campaign #2: Aid for Ukraine

You can find out more about the steps we took to help Ukraine on pages 52-55 of this report. The "leuchte auf" foundation and the many structures it has in place played a big role in quickly launching the various aid campaigns. The ability to set up donation accounts via the "leuchte auf" foundation is also an important factor.

Flagship project: Nordstadtliga Dortmund

Nordstadtliga is a year-round street football league in the north of Dortmund that was founded in 2001 and is run by the Dortmund Youth Welfare Office, AWO Streetwork, Stadtteil-Schule Dortmund e.V., and the schools and social organisations in the north of Dortmund. At the end of 2020, Nordstadtliga Dortmund became one of the "leuchte auf" foundation's flagship projects. Furthermore, it receives support from Fan-Projekt Dortmund e.V., the BVB Learning Centre and the Dortmund University of Applied Sciences and Arts.



On 19 September, BVB's birthday, Nordstadtliga Dortmund resumed play with a season-opening tournament just two kilometres from the club's birthplace. After the pandemic put the league on hold for nearly 18 months, the kick-off event was a rousing success and marked a positive start to the 2021/2022 season, as we're sure the some 250 football-crazed youngsters who played in the tournament will attest to. The league has been operating normally again since the end of September 2021, with the kids all vying to be crowned champions in their respective age groups. Matches for the U12, U14, U16 and 16-and-up teams are spread throughout the week.

Flagship project: BVB Educational Garden

The BVB Educational Garden is the brainchild of the "leuchte auf" foundation and the BVB Learning Centre. The educational courses offered at the BVB Educational Garden are designed to teach children and young people about the most pressing ecological issues of our time and to see sustainability in



action. The ecological education projects that the "leuchte auf" foundation has launched or promoted are presented in detail in the section on the material topic "Environmental protection" on pages 121-123 of this report. This section covers the BVB Educational Garden in general, the new "Borsig-Bienen" project and the continuation of the "Stadt. Nah.Tour" project.

Flagship project: BVB Learning Centre

The BVB Learning Centre located in SIGNAL IDUNA PARK is an initiative of Fan-Projekt Dortmund e.V. and receives support from BVB's "leuchte auf" foundation. Located in the heart of the stadium directly under the south terrace, the Learning Centre is geared primarily to teaching adolescents and young adults about anti-discrimination, political education and sustainability.

"The BVB Learning Centre opens doors that not everyone has access to. Each of the youngsters sees how special this is when they tour the stadium. It's an invitation to become part of the BVB community. It wouldn't be the same if we did it in the city. We turn the activities and emotions surrounding football into our leitmotif, as both our location and our educational programmes demonstrate," says Johannes Böing, Head of the BVB Learning Centre.



Cause	Donation in EUR	Date
Flagship projects:		
DGB-Bildungswerk NRW e.V.: Ongoing funding for the "90 Minuten gegen Rechts" project ("90 minutes against the right"), Dortmund	15,000.00	8/21
Fan-Projekt Dortmund e.V.: Ongoing funding for the BVB Learning Centre, including for social education projects for children and young people, Dortmund	20,000.00	11/21
Feggendorf Asociación Civil (Mexico City): Football academy focusing on social and educational programmes for children in Mexico	30,000.00	11/21
Fan-Projekt Dortmund e.V.: Funding for the BVB Educational Garden, including for environmental education projects for children and young people, Dortmund	10,761.50	1/22
Fanprojekt Dortmund e.V.: Special support offered during the 2021 holiday season, Dortmund	15,000.00	1/22
AWO Unterbezirk Dortmund: Support for the "Nordstadtliga Dortmund" project, Dortmund	1,712.00	2/22
AWO Unterbezirk Dortmund: Support for the "Nordstadtliga Dortmund" project, Dortmund	20,000.00	6/22
Projects supported as part of the COVID donation campaign:		
Bieber.Burmann for you e.V.: Support for a Dortmund street worker café to provide roofing for a container village, Dortmund	7,500.00	7/21
help and hope foundation: Coronavirus pandemic emergency aid for a sports and recreation facility as part of the #HelpYourHometown initiative, Dortmund	15,000.00	7/21
Kinderschutz-Zentrum Dortmund/Ärztliche Beratungsstelle e.V.: Support for Kinderschutz-Zentrum Dortmund	10,000.00	8/21
Projects supported as part of the flood relief donation campaign:		
Verein für körper- und mehrfachbehinderte Menschen e.V.: Emergency flood relief aid for VKM's "Villa Dominik" housing facility for the severely disabled, Menden	10,000.00	7/21
SC Bad Neuenahr 2013 e.V.: Emergency flood relief aid for SC Bad Neuenahr 2013 e.V., Bad Neuenahr-Ahrweiler	3,800.00	9/21
SV Nierfeld 1929 e.V.: Emergency flood relief aid, Schleiden	5,000.00	10/21
SV Insul 1930 e.V.: Emergency flood relief aid, Insul	5,000.00	10/21
SV Jülich 1912 e.V.: Emergency flood relief aid, Jülich	5,000.00	10/21
Förderverein städt. Kita Mäuseburg e.V.: Emergency flood relief aid, Stolberg-Vicht	5,000.00	10/21
SC Bad Bodendorf 1919 e.V.: Emergency flood relief aid, Sinzig-Bad Bodendorf	5,000.00	10/21
Verein der Freunde und Förderer der Grundschule Gennebreck e.V.: Emergency flood relief aid, Sprockhövel	1,000.00	10/21
Förderverein Erdenbrink und Reinhardt e.V. (Are-Gymnasium school): Emergency flood relief aid, Bad Neuenahr-Ahrweiler	5,000.00	10/21
VfR Lasbeck-Stenglingsen e.V.: Emergency flood relief aid, Iserlohn	5,000.00	10/21
1. FAV Bad Münstereifel e.V.: Emergency flood relief aid, Bad Münstereifel	5,000.00	10/21
Kindertagesstätte Zauberkiste e.V.: Emergency flood relief aid, Stolberg	5,000.00	10/21
City of Hagen: Emergency flood relief aid, Hagen	15,000.00	11/21
City of Bad Münstereifel Volunteer Fire Brigade: Emergency flood relief aid, Bad Münstereifel	5,000.00	1/22
DJK Blau-Weiß Mintard 1950 e.V.: Emergency flood relief aid, Mülheim an der Ruhr	5,000.00	1/22
City of Altena Youth Fire Brigade: Emergency flood relief aid, Altena	5,000.00	1/22
TuS Vernich 1927 e.V.: Emergency flood relief aid, Weilerswist	5,000.00	2/22
Astrid-Lindgren-Förderschule, school for children with special needs: Emergency flood relief aid, Schleiden	5,000.00	2/22
Förderverein der Barbarossaschule Sinzig e.V.: Emergency flood relief aid, Sinzig	5,000.00	2/22
Projects supported as part of the aid for Ukraine donation campaign:		
Grenzenlose Wärme - Refugee Relief Work e.V.: Emergency relief aid for Ukraine, assistance for the collection and dispatch of donated items, Dortmund	7,500.00	3/22
Stiftung für die internationale Jugendbegegnungsstätte in Auschwitz: Emergency relief aid for Ukraine, Auschwitz, Poland	6,000.00	3/22
Libereco - Partnership for Human Rights e.V.: Emergency relief aid for Ukraine as part of BVB's donation campaign, Cologne	100,000.00	3/22
Libereco - Partnership for Human Rights e.V.: Emergency relief aid for Ukraine as part of BVB's donation campaign, Cologne	85,000.00	5/22
Supported projects:		
Ökumenische Wohnungslosen-Initiative e.V. "Gast-Haus statt Bank": Support provided by the families of BVB U9 to U16 youth teams, Dortmund	1,000.00	9/21
DFB-Stiftung Deutsches Fußballmuseum gGmbH: Contribution towards funding of the "Demokratie trifft Courage" action week ("Democracy meets courage"), Dortmund	5,000.00	9/21
Arolsen Archives - International Center on Nazi Persecution: Support for the "Fußballer im Fokus" project ("Footballers in focus"), Bad Arolsen	7,000.00	9/21
Forum Dunkelbunt e.V.: Support for family support services for terminally ill children and children with severe acute illnesses, Dortmund	3,500.00	9/21
Ökumenische Wohnungslosen-Initiative e.V. "Gast-Haus statt Bank": Special support offered during the 2021 holiday season, Dortmund	15,000.00	1/22
Förderverein Dortmund-Marten und Germania e.V.: Funding for an international youth exchange programme with children from Portugal, Dortmund	5,000.00	3/22
Sportjugend im SSB Dortmund e.V.: Funding for holiday recreational programme for socially disadvantaged children and young refugees at Sorpeese in 2022, Dortmund	5,000.00	3/22
Special Olympics Deutschland in Nordrhein-Westfalen e.V.: Participation in the "Host Town Programme", Special Olympics World Games 2023, Dortmund	10,000.00	3/22
SUPR Sports gGmbH: Support for a roller skate get-together for children, adolescents and young adults in Dortmund, Hamburg	7,500.00	3/22
Neue Wege gGmbH: Funding for a target practice goal for a holiday project organised by the youth welfare centre, Dortmund	400.00	3/22
Chance for Children Foundation: Funding for projects benefiting street-connected children in Ghana, Gommiswald, Switzerland	10,000.00	3/22
Tatort - Straßen der Welt e.V.: Funding for school bags for socially disadvantaged children living in Dortmund, Cologne	14,400.00	6/22
Total:	532,073.50	

GRI 203-2

more than **EUR 530,000** donated in 2021/2022

Number of projects supported: **45**

Always improving:
Economic approach



This is our **Communication on Progress** in implementing the Ten Principles of the **United Nations Global Compact** and supporting broader UN goals.
 We welcome feedback on its contents.



UN Global Compact and SDGs in context

Our business activities revolve around foresight, fairness and a responsible range of products and services and factor in the risks and opportunities of digitalisation. Our actions are primarily guided by the principles of the UN Global Compact. Respecting human rights, complying with labour standards and fighting corruption are of particular importance in our upstream value chains. Our heritage and work ethic, born from our roots in the Ruhr industrial region, demand nothing less. We fought hard for co-determination rights, the freedom of association and the right to pursue collective action, and we by no means take these rights and freedoms for granted here in the region.

UNGC 1, 2, 10
 DFL 1.4

From a business standpoint, professional club football at the international level is marked by considerable pressure to innovate, extensive rights marketing and a strong focus on the bottom line to secure the financial basis for success on the pitch. Crises that affect society as a whole, such as the COVID-19 pandemic or the spike in energy prices caused by the war in Ukraine, hit clubs with full force. As such, it is of key importance to project the future impact of developments in society.

ever, the pandemic has demonstrated just how flat the atmosphere at matches can be without fans. In merchandising, we are working hard to design our product ranges in line with the principles of closed-loop systems in order to significantly reduce the consumption of resources. In events management, we are taking a holistic approach to making stadium visits more responsible. One example is that BVB ticket-holders automatically enjoy free public transport to the stadium and back anywhere in North Rhine-Westphalia.



DECENT WORK AND ECONOMIC GROWTH

Poor working conditions are not just a problem in globalised value chains. Germany is no stranger to insecure working conditions. BVB is committed to ensuring that our full- and part-time employees enjoy fair working conditions. Nevertheless, we have recently found it more difficult to recruit sufficiently qualified service and ancillary staff for sell-out match days. We insist that our vendors and partners in our supply chains comply with all of the rules and regulations connected with the German Supply Chain Due Diligence Act (LkSG). Our merchandising requirements are clear: compliance at the local level with all international social standards is a must!



PEACE, JUSTICE AND STRONG INSTITUTIONS

It is easy to see how our economic approach in the context of internationalisation and our fans' devotion to the club help us achieve this Sustainable Development Goal. We attach great value to sustainable products, transparent product communication and inclusive service offerings for people with disabilities. We are actively pursuing our internationalisation strategy first and foremost in order to establish a sound economic foundation so as to minimise any risks posed by mixed performances and results on the pitch. By communicating our values and what we stand for, we are helping to bridge differences and promoting international understanding.



RESPONSIBLE CONSUMPTION AND PRODUCTION

Borussia Dortmund shapes the consumer habits of its fans primarily through its merchandising and match day services. The club's digital service offering already gives fans the "BVB experience" without having to be in the stadium. How-



GRI 3.3
DFL 1.4 | **Economic success**

Concept and objectives

Our financial activities and business model are geared towards our fans and business partners, and our products and services should be tailored to these two groups as closely as possible. But we also understand how important it is to be socially responsible. Because the behaviour, attitudes and opinions of the fans exert influence BVB's activities and vice versa.

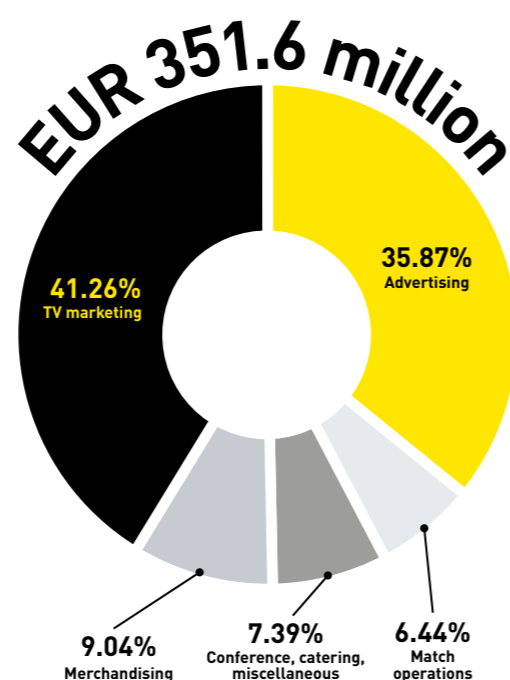
BVB long-term strategic objective is to defend its position in the top flight of the Bundesliga and qualify for the UEFA Champions League. To this end, we have defined economic concepts, objectives and measures, which we describe in the following.

Our financial performance

Since footballing success is difficult to plan, the management is responsible for creating a solid and ambitious economic foundation for success. Sporting investments – in the professional squad, the support staff, in the promotion of up-and-coming talent and in the requisite infrastructure – are an absolute must if BVB wants to meet its sporting and thus its financial objectives. At the same time, a sustainable economic approach also means having to adapt, postpone or redefine investment decisions if conditions change.

The COVID-19 pandemic has changed the world we live in and also continued to dramatically impact Borussia Dortmund, as the restrictions that were put in place to fight the pandemic (special match operations) significantly weighed down BVB's economic performance in financial year 2021/2022. However, by once again qualifying for the UEFA Champions, we have consolidated our standing

Breakdown of revenue (in %)



| BVB disclosure

as one of Europe's top teams and will once again share in the profits distributed for participating in the lucrative competition. Borussia Dortmund took appropriate steps – including a capital increase (see page 209 of the Annual Report) – to ensure its economic stability.

GRI 201-1 | **Economic value generated and distributed**

Borussia Dortmund closed out the 2021/2022 financial year with a consolidated net loss of EUR -35,059 thousand (2020/2021: consolidated net loss of EUR -72,810 thousand). Borussia Dortmund's direct economic value generated, which amounts to EUR 480,426 thousand (2020/2021: EUR 368,954 thousand), corresponds to the total of its revenue (EUR 351,645 thousand; 2020/2021: EUR 334,171 thousand), transfer proceeds (EUR 105,241 thousand; 2020/2021: EUR 24,406 thousand) and other operating income (EUR 23,540 thousand; 2020/2021: EUR 10,377 thousand).

By contrast, the economic value distributed totals EUR 515,485 thousand (2020/2021: EUR 441,764 thousand) and comprises the following items: materials (4.4%), personnel expenses (44.9%) for the professional squad, administration and other match operations, amortisation and depreciation (21.3%), other operating expenses (19.9%) for advertising, player transfers, match operations, retail and administration, the total financial result (0.8%),

taxes (0.3%) and residual carrying amounts and transfer costs (8.4%). The difference between the economic value generated and distributed corresponds to the net loss for the year of EUR 35,059 thousand (2020/2021: net loss of EUR 72,810 thousand).

The current business strategy can principally be summarised as follows:

- ▶ Sustainably adjusting athletic prospects
- ▶ Intensifying the promotion of up-and-coming talent
- ▶ Increasing fan involvement
- ▶ Utilising and maintaining the Borussia Dortmund brand
- ▶ Structuring our business activities and relationships sustainably

Other results and indicators

The operating result (EBITDA) is another key indicator. In the past financial year, the operating result amounted to EUR 80,761 thousand (2020/2021: EUR 38,950 thousand). Cash flows from operating activities amounted to EUR 35,071 thousand in the 2021/2022 season (2020/2021: EUR 15,947 thousand). Free cash flow amounted to EUR -16,293 thousand (2020/2021: EUR -46,075 thousand).

GRI 201-1 | **Consolidated expenses*, change in equity (KGaA)*, consolidated income***

Cost of materials	-22,641	Conference, catering, miscellaneous	25,997
Personnel expenses	-231,218	Total consolidated income	351,645
Other operating expenses	-102,431	Transfer proceeds	105,241
Depreciation, amortisation and write-downs	-109,942	Residual carrying amounts	-19,366
Financial result	-4,187	Transfer costs	-24,009
Taxes	-1,691	Net transfer income	61,866
Consolidated expenses	-472,110	Other operating income	23,540
Match operations	22,655	Consolidated net loss for the year	-35,059
Advertising	126,124		
TV marketing	145,070	Distribution	0
Merchandising	31,799	Change in equity (KGaA)	51,086

* EUR '000



BVB brand

GRI 3.3 | Concept and objectives

Borussia Dortmund is an intense experience. Black and yellow stands for Borussia Dortmund, our home, all over the world. We proudly extol Borussia's virtues and values throughout the world and together inspire football's strongest community with real love. BVB never forgets where it came from and at its core stands for an intense football experience.

We don't simply have a stadium in the middle of Dortmund, we have a home. Our roots are deeply entrenched in Dortmund and we want this to show. That is why our fans – who were sorely missed in the past seasons – are the most important component of this unparalleled experience.

BVB's identity forms the basis for all decisions and actions relating to the BVB brand. This is why stra-

tegic brand management also forms part of corporate governance at BVB. Our economic objective is to make the "Borussia Dortmund" brand even more valuable.

Regardless of our success on the pitch, we want people to permanently fall in love with the club. This is why we aim to reach as many people, as much and individually as possible: locally, regionally, nationally and globally.

55,000 season tickets sold – digital tickets offered for first time

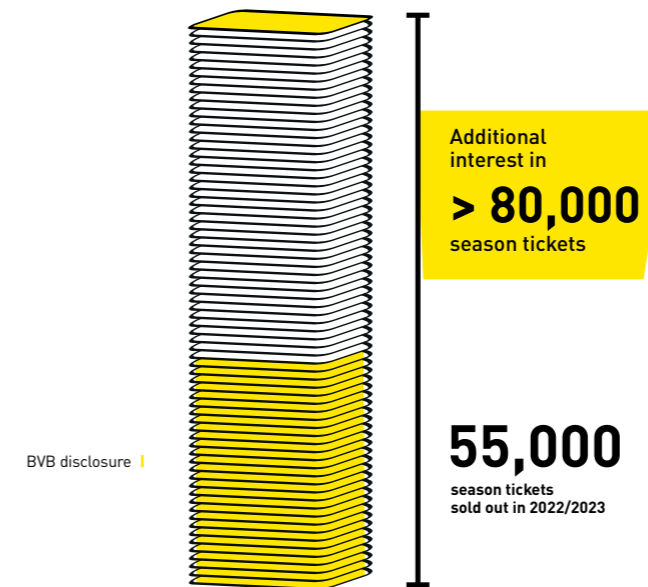
55,000 BVB fans secured their season tickets at SIGNAL IDUNA PARK for the 2022/2023 season. The demand for season tickets was thus just as high as it was prior to the introduction of special match operations. BVB therefore stopped the advance sale of season tickets. Only 200 fans had cancelled their season tickets. These tickets were then offered to the fans next in line on the waiting

Our brand is based on four core competencies:

- ▶ **INTENSITY.** Our intensity allows us to create that unparalleled football experience.
- ▶ **COMMUNITY.** Our sense of community means that our club is a home and an extended family for many people.
- ▶ **AUTHENTICITY.** Our authenticity is what inspires people to place their trust in us and show us real love.
- ▶ **AMBITION.** Our ambition drives us to achieve big goals and sporting successes.

This translates into our shared promise: Real Love.

list. More than two-thirds of the 81,365 seats in SIGNAL IDUNA PARK are occupied by regular stadium goers.



Season tickets holders who opted for a plastic card received their tickets by post. For the first time, season ticket holders also had the option to receive digital season tickets. No plastic cards were issued if they opted for digital season tickets. We stopped adding people to the wait list years ago, as it was already incredibly long and there was little hope of being one of the lucky few to score a season ticket. The number of additional ticket requests is based on the existing waiting list.



Code of ethics and corporate culture

Borussia Dortmund's long-term actions are driven solely by our defined values. Staying hungry and tenaciously pursuing our goals while remaining humble are BVB's core values. Achieving our goals on our own and successfully walking the tightrope between the club's commercialisation efforts and staying humble is a daily challenge that requires great tact and open lines of communication with our fans and partners.

That is what makes us one of the most attractive football clubs in the world. Our goal is to increase the number of our fans internationally while not losing sight of our fan base in Dortmund. That is why, for many years now, we have not raised our ticket prices by more than the rate of inflation and spectators pay the best prices for beer and bratwurst in the Bundesliga.

The values described above also guide BVB's business practices. A working group formed by the Compliance department is drafting a new code of conduct and will make any necessary adjustments if the situation or expectations change.

GRI 3.3
DFL 1.6

Digitalisation and innovation

Unlike companies in other industries and sectors, professional football companies are unique in that their corporate culture is inextricably linked to the fan culture. The only way for professional football clubs to influence fan culture is by conducting themselves in an exemplary fashion and championing their values. Therefore, Borussia Dortmund systematically leverages the opportunities that arise from innovative product and service ideas. Accordingly, we engaged external advisers to help us implement an internal development process. Being the first to innovate is less important than pursuing a balanced approach and making smart, consensus-based moves.

Digitalisation leads to economies of scale, which allows you to increase revenue and take extremely efficient action at the same time. It is important to understand that not every fan group will be as open to change as other groups will be. For instance, how do we reconcile calls for offering fans a hybrid stadium experience on their smartphones using 5G technology with the longing in some purist fan circles for a greater focus on the game itself? There is no “one” answer – any solution will require compromise and due consideration of other legitimate interests. That is why Borussia Dortmund uses the structures in place to regularly meet and discuss such matters with its fans.

This dialogue is based on transparency, but that sometimes also brings to light differences in expectations. Our most engaged fans in particular are wary of innovative developments in football and at BVB. Their reactions to “fan tokens” demonstrated this aversion and led Borussia Dortmund to make some changes to the project.

Non-fungible tokens (NFTs) are digital assets. As such, a token has a certain value or function. For instance, tokens can be used to purchase BVB kits for characters in computer games. Just because this is not everyone’s cup of tea, does not mean that we will categorically rule this out as a tool to tap into new target groups and expand BVB’s fan base in Germany and abroad.

Borussia Dortmund continues to look into innovative and viable concepts to expand its pool of partners from promising industries, for instance. Cryptocurrency payment service providers became sponsors in the sports arena virtually overnight.

Digitalisation also impacts the environment. The increasing use of digital, mobile or web-based services also means that sophisticated IT and backup systems have to be installed in the stadium. This increases energy consumption, even if energy-efficient devices are installed.

BVB Twitch channel celebrates two years online

Every week BVB fans can jump on Twitch to stream a variety of exciting live sports and e-football content: from fascinating facts and background info, pre-match shows and watch parties to historic snapshots, interviews with BVB legends and e-football content as well as action-packed sports events such as the women’s matches, there’s something for everyone!

After a highly successful début season, BVB’s e-football team in the 2021/2022 season once again comprised our content creator Erné, coach and expert Stefan Gajduk and our e-football gamers Eldin “Eldos” Todorovac and Dennis “Denninho” Malcherczyk.

The club’s growing following on Twitch ensured that BVB’s Twitch account is the number one account among German professional football clubs.



Internationalisation

In recent years, many different stakeholders have accelerated the internationalisation of professional football. At BVB, this is a multifaceted issue that many different functions are working on in tandem. News outlets and social media are taking notice of the rising interest in Borussia Dortmund among fans and the general public alike due to the club’s sporting successes and participation in international competitions and the associations’ strategy to raise the sport’s international profile. BVB strives to maintain close ties to all fans and friends of Borussia Dortmund. This means not only engaging in conversation with fans in the stadium, but also keeping pace with digital advances in the era of internationalisation in order to network with and share BVB’s identity with fans around the world.

As part of our internationalisation strategy, BVB opened a representative office in Singapore in 2014 and another office in Shanghai in 2017. In addition to numerous football-related activities, we also support a host of local social projects. Our partners often contribute to these projects. On the one hand, our goal is to generate at the international level the financial resources required to achieve sporting success.

On the other hand, we are also striving to achieve more together with our sponsors and to win over new fans for BVB and its partners. During the reporting period, our local companies did not increase our fan base in Asia and the United States as planned due to the severe travel restrictions in

place and the understandable reservations vis-à-vis foreign visitors. Particularly leading up to the 2026 World Cup in the United States, BVB will tour the country to leverage the expected buzz and excitement surrounding the tournament.

The Legends team

In September 2022, BVB’s Legends team travelled to Vietnam and was welcomed with open arms. On 28 September, the legends played against Vietnam’s all-stars. The match was streamed live on BVB TV, YouTube and Facebook.

VIRTUAL TOUR 2021

“09 days around the world” - in July 2021 fans in the USA, Brazil, Poland, India, Japan, Korea, Vietnam, Singapore and China were virtually connected to Borussia Dortmund. A variety of live events on site, hybrid events and digital content were combined into an exciting world tour that inspired millions of fans. Also present: many BVB legends and the stars of today.





Supply chain and product responsibility

GRI 3.3
DFL 1.5

Concept and objectives

We are well aware of our responsibility to our fans, guests and society to observe the requisite due diligence when procuring goods, products and services.

On the one hand we need to ensure that our strict quality requirements are met, because at BVB our fans are family and our high product safety and quality standards reflect that mindset. We always strive to enhance the stadium experience through first-rate facilities and by offering our fans premium services. On the other hand we need to uphold human rights and observe social and environmental standards, and ensure that standards of responsibility are met in the upstream value chain. BVB complies with the strict legal requirements in Germany and always strives to meet the expectations of its fans.

In terms of content, the focus is on upholding human rights in the supply chain, responsible procurement, relationships with business partners, product safety and product quality, service quality, and merchandising products. Read on to discover more about the substantive aspects of each of our concepts, objectives and measures.

Flexible solutions were very much in demand in the reporting period as we worked to maintain operations in the face of disrupted supply chains and a shortage of specialist catering staff caused by the pandemic.

Human rights in the supply chain

UNGC 1, 2
GRI 2-23
GRI 2-24

Inhumane working conditions, disregard for environmental standards and dishonest conduct in business are not just a problem in globalised value chains – there are also local examples of discrimination, exploitive working conditions, waste of natural resources and corruption.

BVB is committed to upholding international conventions on human rights, labour standards and treaties on protecting the environment and health, complying with prohibitions on handling certain substances, and combating corruption. These standards apply throughout the company and we take an active stance to enforce compliance with them in line with the principles of the UN Global Compact. The standards laid down in the international treaties and conventions must be observed without exception in all of our business activities – whether choosing the location of test matches, procuring items of merchandise or deciding on partnerships with sponsors.

Our compliance management structures were expanded in the reporting period and a “Compliance Management” department was established with a remit that includes developing and laying down in writing BVB’s code of conduct with respect to responsibility in the supply chain. Its work in this area resulted in a draft that was submitted for final ap-

proval at the end of the reporting period. A whistleblower system was also set up to enable concerns about actual or potential misconduct affecting BVB or the well-being of employees or third parties to be raised quickly and easily.

The whistleblower system records information received by way of a comprehensive process and ensures that the legitimate interests of the parties involved are protected to the best possible extent. Its purpose also includes preventing financial losses for BVB or damage to its reputation.

GRI 2-23
GRI 2-24

Responsible procurement

It is crucial for us that our vendors and suppliers also uphold human rights and comply with the respective labour and environmental standards in their supply chains, and that all involved are treated fairly. This primarily applies to vulnerable groups such as women, children and minorities, and ensures that their specific circumstances, constraints and requirements are taken into account. With this in mind we are currently revising our purchasing conditions so that the requirements of the German Supply Chain Due Diligence Act (LkSG) are binding on our direct suppliers.

GRI 308-1
DFL 2.5

Events and catering

We apply stringent criteria when selecting our food vendors. Reliability and consistent high quality are

particularly important to us. Its decisions take into account the certificates awarded to the companies in question, as well as the efforts made by them to improve sustainability and quality. Particular emphasis is placed on the “QS certification mark”, the “IF Wholesale” and the “MSC sustainable fishery certification” certificates. Naturally, this quality is maintained by adhering to refrigeration chains and by ensuring that products are stored and processed properly and in line with stringent hygiene standards (HACCP). Unannounced inspections by public authorities are commonplace.

When it comes to vendor origin, we give preference to regional partners where the product selection allows. We prefer local bakery products and in-season fruit from local producers. Short delivery routes and proximity facilitate collaboration, ensure the delivery of fresh products and allow Borussia Dortmund to support regional distributors and producers. This is in line with our goal of offering our guests a wide range of authentic, fresh food.

GRI 204-1

As a rule, where possible, we will continue to refrain from buying convenience food products for the VIP areas so that we will be able to offer our fans a wider range of quality, fresh food. BVB is planning construction of food and beverages logistics facilities in order to further professionalise its activities in this area.





Merchandising

Our purchasing and product range policy in merchandising is aimed at offering fans a high-quality, stable and more flexible range. Purchasing has been streamlined in recent years by reducing the number of suppliers, and production levels in Europe and Turkey were increased so that we can offer our fans an exciting range of products. All manufacturers in BVB's supply chain are BSCI (Business Social Compliance Initiative) certified or have undertaken to comply with the BSCI principles.

We are currently revising our product range policy to factor in further sustainability aspects and leverage our purchasing activities in order to increase the sustainability of our events and ensure that we sell fair and environmentally sound merchandising products.



GRI 308-1
GRI 414-1

Relationships with business partners

We regard respect, integrity and openness as crucial values in business. We see it as our mission to honour the trust placed in us by conducting ourselves responsibly and with integrity and honesty. Fair play is not just something we embody on the pitch – it is the foundation for all of our business decisions. Whether laws or internal policies, we play by the rules here too, and expect the same of our business partners.

From a practical perspective, the specific challenges posed by the COVID-19 pandemic remained a feature in the reporting period, and we were again prevented from furthering our face-to-face discussions with partners in the supply chain, particularly in merchandising. These efforts were hindered in particular by the rules on social distancing, travel bans (especially on international travel) and workloads on the vendor side. However, as we shifted into crisis mode, our own priorities also played a role in this regard.

Nevertheless, our focus remains on promoting sustainability in our upstream value chain, especially against the backdrop of the German Supply Chain Due Diligence Act (LkSG). No violation of our principles for relationships with business partners came to light in the reporting period.

GRI 417-1

Product safety and product quality

Product quality and safety is ensured by means of a quality assurance process that is reviewed and updated on a regular basis. It includes independent external testing of all batches of our merchandising products and every production re-run for possible harmful substances before they hit the shelves. A testing partner certified by the German national accreditation body Deutsche Akkreditierungsstelle (DAkkS) tests all products in accordance with European standards and laws to ensure that they do not contain hazardous chemicals.

This includes systematic tests to ensure the absence of chemicals included in the constantly updated list of restricted substances. The risk assessment of textiles focuses for instance on the potential for substances to be transferred to the skin. Together with external experts, a risk assessment is carried out at an early stage of the product development phase. Hence, no products reach the market without having been reviewed.

Service quality

For Borussia Dortmund, life revolves around its fans. We take our service quality very seriously and

regard first-class service as pivotal for meeting the needs of our fans. Our fans rightfully expect to be treated like family and not like customers. The fans cannot opt for a competing product if they are unsatisfied. It requires us to work hard every day and to engage with fans and offer them high quality services.

Whether in our everyday activities, in the stadium, online, in one of our shops or in connection with new, innovative products and formats, we strive to continuously improve the quality of our offerings and services in a way that is economically responsible. Our goal is to provide fans personal, friendly support when they contact us with questions or concerns. It is important that we harmonise our services on the basis of our defined standards and customer service. The quality of the service should not depend which department or which contact person a BVB fan turns to. The fan's original request must remain front and centre as it makes its way through the various departments.

We are improving and at the same time consolidating our customer support services in order to ensure that a high standard of quality across the board. Key to this are BVB's customer service reps, who give fans direct support via telephone, e-mail or social media. If this is not possible, they aim to respond within 48 hours.





DFL 1.5
DFL 2.1

Merchandising products

Going forward, BVB's fundamental approach will be to design its merchandising products in the possibility of recyclability. We have set ourselves the goal of significantly improving the sustainability credentials of our merchandising product range from the 2024/2025 season onwards. This covers optimising the entire process in the supply chain with regard to sustainability aspects and recyclability.

A pilot project kicked off in the previous reporting period to produce a recyclable fan scarf was aimed at finding out how to further develop the product portfolio sustainably. Insights are being gained from the prototype process steps, and we are determining their practicality in cooperation with our partners. This covers product optimisation itself as well as efforts to optimise sustainability parameters such as material health, recyclability, use of water, renewable energy and resources, social fairness, increased transparency in the supply chain and optimisation of packaging as we work towards manufacturing fairer and more environmentally friendly products.

Garment-to-garment recycling

In a first step towards realigning itself as a fair sportswear manufacturer with a focus on recycling, from the current season onwards long-time equipment supplier PUMA SE has switched to using recycled polyester as the primary material for manufacturing player and player-related merchandise. PUMA SE's goal is to increase the share of recycled polyester in its textiles and accessories

from 17% in 2020 to 75% in 2025. PUMA SE is also planning to gradually increase the share of chemically recycled polyester in an effort to promote garment-to-garment recycling and reduce its reliance on recycled plastic bottles.

PUMA RE:JERSEY

PUMA SE's innovative approach is its RE:JERSEY recycling process, which uses chemical recycling to reuse sorted items of clothing to manufacture new goods. The RE:JERSEY recycling process applies depolymerisation to break the material down into its primary components. Colours are then filtered out and the material is put back together at a chemical level by means of repolymerisation to



GRI 308-1
GRI 414-1

Partnership between BVB and fairafric

One example of fair products is the fair-play and win-win project as part of BVB's partnership with fairafric. fairafric produces top-quality organic chocolate "from tree to bar" in rural Ghana, and is now Borussia Dortmund's official chocolate manufacturer. The limited-edition BVB fan chocolate will go on sale in the autumn at all BVB shops, online at fairafric.com and at selected supermarkets. fairafric's mission is to increase dramatically Africa's share of the value created by the chocolate industry. 70% of all global cocoa comes from Africa, while to date less than 1% of the world's chocolate



create a yarn that has the same performance parameters as virgin polyester.

While PUMA SE's football kits currently on the market are made from 100% recycled polyester, the RE:JERSEY kits are up to 75% recycled from old garments. PUMA SE sources the remaining 25% from SEAQUAL® MARINE PLASTIC. There are garment bins for collecting used textiles at the BVB shops, where fans can dispose of selected items of clothing for recycling and reuse. Clothing from any brand is accepted as long as it is washed and 100% polyester. These old garments are then sorted at PUMA partners based on various quality criteria, and transferred to a partner facility for recycling into new yarn.

has been produced there. Relocating chocolate production to Ghana has a massive social impact in comparison with simply exporting the beans. Jobs outside of agriculture are created and local incomes are boosted in the country of origin.

This equates to higher wages for workers, access to better education and improvements in healthcare. The money generated from selling the limited-edition BVB fan chocolate will also be used to fund renovation work on the football pitch in Amanase, a small town in Ghana's Eastern Region. The pitch is just three kilometres from the fairafric factory and is used by well over 500 schoolchildren from 9 schools. To make this happen, BVB is waiving its customary licensing fee and instead is partnering with fairafric to invest in the work to renovate the football pitch. We are also delighted to welcome PUMA SE, which is supporting the initiative with kits, nets and balls.

On 8 June 2022, long-time BVB professional, former Ghana international and Accra Lions sporting director Ibrahim Tanko visited the fairafric chocolate factory in Amanase, where some 80 staff are already employed. The visit coincided with the match in Ghana played by the BVB legends team, which naturally included Ibrahim Tanko on the squad. This marked the first time in the club's history that a BVB team had visited Africa.



GRI 3.3
DFL 1.4 | **Sponsors**

Concept and objectives

Partners and hospitality clients represent a key pillar of our economic performance and serve as the foundation for achieving our sporting objectives. BVB's partners benefit from their association with Borussia Dortmund and its values as well as the positive emotions and media exposure generated by the club.

We aim to offer our partners attractive deals in order to generate the financial resources required to achieve sporting success, all while doing right by our fans. In order to establish pivotal, and thus long-lasting, partnerships, Borussia Dortmund pays careful attention that its partners share the club's values. Our sponsors undergo a rigorous selection process. Sustainability plays an increasingly important role in this process. "We only have one planet on which we can play football." That's how Hans-Joachim Watzke summarised the importance of achieving a more sustainable future in October 2021. BVB and its marketing firm Sportfive also subscribe to this view.

Measures and results

Since the summer of 2020, Borussia Dortmund has two kit sponsors who are at the same time also shareholders: Evonik and 1&1. Evonik paved the way for this innovative model, by steering its long-standing partnership with BVB more sharply in the direction of international target groups and sustainability topics. 1&1 is more than just the club's Bundesliga kit sponsor, and its partnership with

BVB goes far beyond that of a traditional sponsor and includes in particular innovative media content that the club broadcasts and disseminates via its own video platform and social media channels.

■ **BVB and SIGNAL IDUNA extend partnership until 2031**

Borussia Dortmund and the SIGNAL IDUNA Group extended their partnership early until 30 June 2031, opening a new chapter in their long shared history.

The partnership dates back to 1974, making the Dortmund- and Hamburg-based insurance and financial services provider BVB's longest standing partner. SIGNAL IDUNA PARK, Germany's biggest football stadium, has been named after the group since 2005, and will continue to carry its name for years to come. "SIGNAL IDUNA is not just the biggest private-sector employer in Dortmund, but also a very reliable partner for us and one that always stands with BVB, in good times and in bad.

When our club was fighting for its very existence at the beginning of the millennium, SIGNAL IDUNA was one of the first companies to offer its unconditional support and thereby help BVB to survive. We haven't forgotten that," said Hans-Joachim Watzke.

■ **Sustainability partnerships**

We also expanded our sustainability partnerships with Evonik, Rowe, GLS, DSW21 and STIEBEL ELTRON. The substance of these partnerships

varies from partner to partner. Wilo will become one of BVB's sustainability partners on 1 January 2023.

The partnership BVB has with Dortmund's municipal utilities authority (DSW21) effectively dates back decades. The two parties extended their partnership agreement until the end of the 2023/2024 season and will focus on sustainability.

Guntram Pehlke, CEO of DSW21, said, "In a nod to the family brand '21', the partnership with BVB in 2021 has boosted our visibility considerably, which will allow us to work together and continue to achieve many of the goals we share going forward. Protecting the environment and promoting



■ BVB Managing Director Carsten Cramer and DSW21 CEO Guntram Pehlke

sustainability, equal opportunities and social commitment. In short: making Dortmund even better for everyone – that is and will always be a collaborative effort, and one that we are happy to tackle together with Borussia Dortmund."

Between 30,000 and 35,000 fans travel to and from SIGNAL IDUNA PARK for every home match using DSW21's buses and trains. All of the club's home matches in the Bundesliga, DFB Cup and international club competitions combined thus help to cut CO₂ emissions by more than 3,000 tonnes.

■ **BVB holds first sustainability round table with partners and sponsors**

Borussia Dortmund invited its partners and sponsors to SIGNAL IDUNA PARK for the club's



inaugural sustainability round table to discuss their respective contributions to achieving the Sustainability Development Goals (SDGs). This included presenting Borussia Dortmund's sustainability strategy and outlining the progress made in updating the DFL licensing procedure. A keynote speech also encouraged the attendees to think outside the box on the subject of partnerships in sport and brainstorm new ideas. The first round table finished on a successful note with a host of positive insights, a lively discussion and an expanded network. We will of course continue with this format as we believe it will help us and our partners to launch even more projects to systematically promote sustainable development.

■ **Black and yellow runs deep: BVB's new business network**

New perspectives, new strategies, new partners. Borussia Dortmund also networks B2B contacts on a whole new level. Companies can sign up for an exclusive membership to the BVBBusinessNetzwerk.

BVB appreciates the value that not only longstanding family businesses and digital pioneers in the industry, but also regional companies from all sectors and young start-ups bring to the table. The aim of the BVBBusinessNetzwerk is thus to connect the economy and businesses.



| BVB disclosure



Economic factor in the region

GRI 3.3 |

Concept and objectives

Borussia Dortmund's athletic and financial activities have a significant direct and indirect impact on the City of Dortmund and the surrounding region. People from all over identify with BVB and – until normal match operations were suspended in March 2020 – the club was drawing an average crowd of 80,600 to home matches at SIGNAL IDUNA PARK. Match operations did not return to normal until late in the second half of the 2021/2022 season. BVB and everyone living in Dortmund continued to feel the impact of the COVID-19 pandemic.

In calendar year 2021, no regular home matches were sold out. By comparison: Before the pandemic, the club regularly hosted far more than 20 home matches (including DFB Cup and UEFA Champions League matches), all of which had a positive economic impact on the city and surrounding region. It came as another blow, notably for retailers, bars and eateries, entertainment venues, event organisers

and the hospitality and travel and tourism sectors on top of what were already tough restrictions imposed in response to the pandemic.

Measures and results

Due to the massive decrease in revenue, BVB also recorded an overall net loss for the 2021/2022 season. In order to keep this loss as small as possible, we examined all expenses with a critical eye. Consequently, only those projects that were absolutely necessary or could not be postponed were continued or commenced. This led to fewer orders, particularly where the planning and realisation of local and regional construction projects were concerned.

Food and merchandise purchases for match days were also greatly impacted. And hundreds of temporary staff working as stewards and in catering did not get a pay check like they normally would on match days. A reduction in purchasing power in the region that should not be underestimated. Many of these staff members found work elsewhere. As a result, once match operations gradually returned to normal and home matches were once again



Sold-out home match days in 2021 (due to pandemic)

Eigener Indikator

sold out beginning in March/April 2022, there was a shortage of stadium workers. That said, BVB is proud that it once again did not have to implement any partial furloughs for our permanent full- and part-time staff during the entire reporting period.

Educational and training programmes for local youth

An apprenticeship is about more than preparing young people for a career. Education is also about teaching important democratic and social values. BVB, the German Football Museum and four Dortmund-based companies partnered up to launch a unique project. They created "From Dortmund to Auschwitz", an educational programme that spans several modules and months and teaches their trainees about anti-Semitism and racism. The programme revolved around a week-long educational trip to Auschwitz.

Since the programme was a pilot project, participation was voluntary. However, all of the participants said they very much hoped the pilot project would become a permanent fixture.

The foundation for the project was the existing cooperation between DSW21/DEW21, BVB and the German Football Museum. The Steinwache memorial museum and the anti-discrimination, anti-Semitism and racism counselling centre ADIRA were also brought on board as partners. Borussia Dortmund has been offering fans and employees similar educational programmes and trips for many years. Teaching the public about the role football played in the Nazis' persecution of Jews is also a central focus of the educational programmes at the German Football Museum.

"Remembering the Holocaust and combating anti-Semitism are very important to BVB. Leveraging this partnership to also teach younger employees is an important contribution to this work," said Hans-Joachim Watzke.

BVB hosts education fair at training centre

In addition to honing the craft of its players, Borussia Dortmund places great importance on their personal development as part of a holistic approach to training and education. In order to give players insights into the working world, Borussia Dortmund teamed up with the club's official



primary youth sponsor adesso and organised the first BVB education fair, the second edition of which was held in September 2022.

From 10 a.m. to 2 p.m. on 25 September 2021, leading local and regional companies set up their booths at the Dortmund-Brackel training ground and answered any questions the players had. The youngsters had the opportunity to network with potential employers such as adesso, Wilo, Evonik, Rhenus and Borussia Dortmund. In addition, there were also many interesting short presentations on a variety of subjects, such as digitalisation, time management and job applications. The target groups are parents and pupils (aged 14 and up) from graduating classes, primarily from Dortmund.





This is our **Communication on Progress** in implementing the Ten Principles of the **United Nations Global Compact** and supporting broader UN goals. We welcome feedback on its contents.



Always giving it our all:
Holistic HR work



■ CRM Manager
Luisa Bergmann
and player on the
women's team

UN Global Compact and SDGs in context

In connection with its Decent Work Agenda, the International Labour Organization (ILO) has identified four fundamental aspects for ensuring that people have access to decent work: creating more and better employment opportunities, complying with fundamental labour standards, establishing and expanding social security systems and promoting social dialogue between employers and employees. In addition to these four aspects, our holistic HR approach also takes gender equality and the good health and well-being of our employees into account.

UNGC 3, 4, 5, 6
DFL 3.3



GOOD HEALTH AND WELL-BEING

The balance between elite sportsmanship and good health can be fraught at times. Professional football requires extensive workload management, injury prevention work and rehabilitation efforts across all teams. An athlete's nutrition and general well-being are key to enhancing their performance. The teams behind the teams also benefit from specialist knowledge in a variety of ways.

In a highly emotional, varied and exciting working environment, we offer personal benefits for staff such as a restaurant, company health management, including exercise courses, and flexible working hours in line with the works agreement currently in force. Furthermore, we promote employee interaction and team-building through educational trips, employee get-togethers and various other activities. We also offer our employees the chance to lease a bicycle to commute to work.



GENDER EQUALITY

Football has long been a male-dominated sport. BVB has underscored its clear commitment to gender equality by forming a women's and girl's football programme. We have nevertheless deliberately opted not to introduce gender-based quotas when filling vacancies and management positions, because the most important criterion for us is whether or not a candidate has the right skills and professional qualifications for the job.



DECENT WORK AND ECONOMIC GROWTH

You have to take a holistic approach to human resources if you want to attract the very best talents in a fiercely competitive market. Poor working conditions are not just a problem in globalised value chains. Germany is no stranger to wage dumping and hazardous working conditions. BVB is committed to ensuring that all of our employees enjoy fair working conditions, and we see our many long-term employment relationships as a validation of this commitment. We also promote a structured dialogue between our managers and our employees, thus ensuring that our staff remain motivated and can take advantage of individual professional development opportunities. As a responsible employer we also offer our employees a company pension scheme.

Core values such as reliability, credibility, honesty and integrity shape our actions. BVB puts these values into practice in its commitment to an open communications culture. The managers, who embody these core values, act as important role models as compliance ambassadors in our Company. A "Compliance Management" department was established in the reporting period in order to oversee the orderly further development of compliance structures. Although the works councils are the first point of call for employee complaints, incidents of discrimination can be reported to any manager or the new Compliance Management department at any time. An online whistleblower platform is also available.



Separate non-financial group report

Responsible employer

GRI 3.3
DFL 3.3

Concept and objectives

The COVID-19 pandemic has shown us that key factors for success are to react swiftly to changes and make timely adjustments to structures and processes, to assume responsibility and to learn and develop continually. As a responsible employer, we have an obligation to prepare our staff for the challenges that lie ahead, and to develop and enhance their skills and expertise in a working environment that motivates. The HR department both advises and plays an active role in shaping this process. Our mission is to extend BVB's appeal as an employer, to attract talented and qualified employees who identify with our values, and retain them in the long term. We must allow them to develop in a way that is both professionally and personally rewarding. Our employees are crucial to our success, because we can only achieve our goals and realise our ambitions as a team.

"No us without you" – Borussia Dortmund has a moral obligation towards its employees! This attitude is evident in our daily interactions with each other. We take on board constructive criticism, focus our efforts to develop solutions and make improvements without losing sight of what has worked well in the past. We offer motivated and goal-driven employees interesting and varied opportunities across a diverse range of departments. At BVB we are a dynamic team and identify strongly with what we do. The hallmark of working here is the passion that binds us and drives us to achieve personal development.

Starting points in the employee life cycle

Our HR strategy focuses on the employee life cycle, with our work concentrating on employees' varying needs in the different phases. These range from the first touchpoint for potential applicants through onboarding and HR development down to offboarding. For each of the six phases in the employee life cycle, we have set ambitious goals and defined specific tasks that we elaborate on as part of interdisciplinary projects teams in cooperation with colleagues from throughout the BVB family.

1 Appeal and information

Despite the considerable appeal of Borussia Dortmund itself, on the labour market BVB was often overlooked as a potential employer. With this in mind we raised our profile as a source of diverse employment opportunities and positioned ourselves as a strong employer brand.



A key milestone was the development of our new careers site, www.bvb.de/jobs, which went live at the start of the 2021/2022 season. On the careers site, Borussia Dortmund presents itself as an attractive and exciting employer.

On the one hand, we offer the greatest possible transparency for prospective applicants by describing the recruitment process in detail. On the other hand, by presenting the specific benefits of working with us we create incentives to apply and position ourselves as an appealing employer. The key goal of the careers site is to breathe life into our values and corporate culture. We have also integrated a promotional video that gives applicants a behind-the-scenes glimpse of Borussia Dortmund and a first impression of what it is like to work at BVB.

The video presents the diverse range of professional opportunities and the different working environments they entail. At the core will be the BVB family. To put a face to Borussia Dortmund, it is particularly important to us that the video feature actual workplaces and real BVB employees.

As well as maintaining the general careers site, we have also recognised the need to approach specific target groups. As we solidify our employer brand, we look to position ourselves as a forward-looking provider of educational opportunities, helping young people gain qualifications, nurturing their talents and offering long-term perspectives. For this reason, we developed a separate landing page to coincide with the start of our recruitment drive for the 2022 training year. The focus was on

informational content: we provide open, transparent and accessible information on the benefits of training and also on our trainees, the vocational schools in Dortmund and our recruitment process. A key part of the landing page is the section "All you need to know". Here, current trainees give real-life answers to the questions that they asked when applying, such as "is there a dress code?", "how do I address my colleagues?" or "how often do you meet the top players"?

Another challenge lay in recruiting temporary staff. Following the decisions to relax or remove the COVID-related restrictions on match operations, retail and events, there was a sharp drop in the number of candidates applying for positions in these areas. In response, we leveraged our reach as Borussia Dortmund on social media to organise targeted recruitment campaigns for temporary staff, flanked by items in the print media.

2 Application and recruitment

Launching a BVB careers site was not just aimed at raising our profile as an employer, it will also boost recruitment efficiency. Visitors can find important information about the selection process on the site. We want to eliminate any uncertainty upfront by being completely transparent and fair with our applicants. We offer a wide variety of jobs with very different requirements. Therefore, we create an individual selection process for each position that may include one of the following components:



- Telephone interview: We compare the professional qualifications needed for the position against the applicant's CV during a 20-minute call.
- In-person interview: We get to know the applicant and their skillsets and answer any questions they may have during a one-on-one interview.
- Practical exercises: The applicant demonstrates their specialist knowledge and potential by performing any number of routine tasks specific to the position they are applying for.
- Trial day: The applicant gets to know the team they would work with and the responsibilities that would await them and gets a feeling for what it is like to work for Borussia Dortmund.

Our ideal candidates possess the right mix of positive personality traits, professional qualifications and passion. At the same time, we want to get them excited about what we do and what our goals and values are so that they can determine whether we are the right employer for them. In order to maintain our stringent quality standards for new hires, we evaluate our application and selection process on an ongoing basis. For this purpose we use the Softgarden independent application management tool to send standardised feedback e-mails to our applicants. The feedback is always anonymous and is displayed live and unfiltered on our careers site. The current rating as at July 2022 is "excellent", with 4.54 out of 5 points (as at September 2021: 4.49).

3 Hiring and onboarding

We have developed a comprehensive onboarding programme for new hires to ensure their seamless integration at BVB, which begins on day one. That is why we attach great importance to ensuring that new employees get in touch early with both the HR department and their future manager. Information

on projects and current events provided during this initial phase means they can hit the ground running.



The first day focuses in particular on getting to know the team and the department. An introduction to the specifics of their work and how Borussia Dortmund functions from an organisational and administrative viewpoint then follows in the first weeks. An onboarding event that includes presentations from the HR, Marketing, Fan Affairs and Corporate Responsibility departments helps new hires to internalize and embody our values and culture. The two-day programme is rounded out by a tour of the city and stadium for the new employees.

4 Motivation and retention

The importance of employees identifying with Borussia Dortmund as their employer is not just confined to the onboarding process. Our goal is to foster a feeling of belonging throughout the entire period of their employment. Constantly motivating our employees and inspiring them in their work for Borussia Dortmund – this is part of who we are. And one thing is clear: Our employees are the most important BVB ambassadors. Team events, workshops and feedback sessions promote familiarity and trust within their own teams. Added to that are the employee interviews introduced in the 2018/2019 season, which give managers a key opportunity to evaluate their employees' performance, articulate their own expectations and gain valuable feedback. This enables our human resources to be put to optimal use and motivational goals to be agreed.

GRI 404-3

It is also our responsibility to ensure that our employees are paid fairly and appropriately for their work. It is important to maintain balance in our salary policy, particularly in the current economic situation with inflation high, a lack of qualified staff and an increase in the statutory minimum wage. In this context we decided to offer all permanent staff throughout the Group a pay rise as at the start of the 2022/2023 season to match inflation. We also hold regular meetings with managers from the departments and give an overview of the salary structure.

Following on from the temporary legal entitlement for employees to work from home, we have now put in place hybrid working models. From 2022, for instance, we have a works agreement on remote working, which together with the works agreement governing flexible working hours gives employees greater freedom to choose where and when they work. These models help us to achieve a better work-life balance for our staff.

Our experiences in the pandemic have shown the great importance of not just retaining our permanent employees but also retaining and integrating our temporary staff. While this season the focus was often on recruiting temporary staff, our plan for the coming season is to concentrate on their targeted retention.

5 Perspectives and development

The club's desire to continue to improve is a defining element of our corporate culture. Unlocking and nurturing our employees' potential is not just part of our holistic HR strategy, it is an important and conscious corporate decision because we know that their expertise is one of our greatest assets.

In the fast-paced competition for talented individuals, we have only managed to be successful by being prepared to learn new skills and meeting change head on. For this reason, training and educating our employees as needed is a central component of our personnel development concept so that we can continue to meet the demands placed on us in the future and to ensure that our employees keep up on their qualifications in a rapidly changing working environment.

The need for continuing education and training varies greatly from individual to individual. That is why we do not apply a one-size-fits-all approach and instead plan these measures individually with our employees as part of the annual employee interview. BVB offers individualised internal and external continuing education and training opportunities for this purpose.



DFL 1.7 | **Management work**

Since January 2021, our HR development projects have focused on the management work at Borussia Dortmund. As a basis, we first drew up Group-wide management guidelines that give our managers direction and support in their day-to-day management duties and that form the basis for a modular management development programme. This development process involves the managing directors, managers, employees and the works council members.

It was important for us to strike a good balance between performance, team and fairness considerations when drafting the management guidelines. The essential factors are not just transparent communication and respectful and trustful interaction with one another, but also sustainable and responsible decision-making.

The preamble to the management guidelines clearly emphasises our values, tradition and the

emotional bond to Borussia Dortmund. In order to inform all managers at Borussia Dortmund about the new management guidelines and to get them to commit to the guidelines, kick-off workshops were held with management and all directors, department heads and team leaders.

On this basis, a four-step qualification programme was developed for all managers at Borussia Dortmund that sets out the operational implementation of the guidelines, provides impetus and proposes recommendations that managers can use in their day-to-day work. Module 1 on the topic of "Self-management as a core competence" was rolled out across the Group in the reporting period, and met with an exceedingly positive response with more than 80 participants. Modules 2 to 4, covering the topics of "Leading people", "Leading teams" and "Handling difficult management situations", are scheduled for the coming 2022/2023 season.

DFL 1.7 |

Management guidelines

I'm proud of our history and believe that Borussia Dortmund's value form the basis of our work. For me and my colleagues, the identification with and bond to BVB is what drives us to grow personally.



RESPECT

I always treat others with respect and provide constructive feedback.

TRANSPARENCY

I always communicate my intentions clearly and transparently.

PERFORMANCE

I always strive for success and the best possible outcome for Borussia Dortmund.

FAIRNESS

In line with Borussia Dortmund's social responsibility, I always treat my colleagues fairly.

SELF-RELIANCE

I am aware of my responsibilities at Borussia Dortmund, make decisions myself and evaluate my own decision-making processes.

TRUST

I always trust and believe in the competence of my colleagues and support them. I see mistakes as an opportunity for growth.

TEAMWORK

I recognise the strengths of my colleagues and their potential and successfully leverage these to form productive, dynamic and compassionate teams.

RELIABILITY

I am disciplined and reliable, no matter the situation. I always lead my colleagues and help them to work efficiently.

GRI 404-2 |

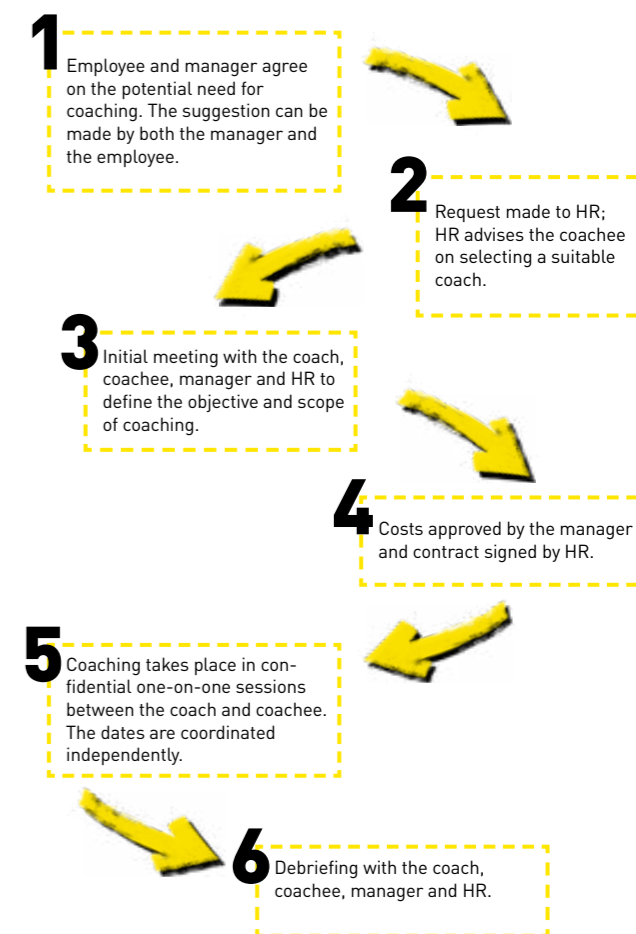
Coaching initiatives

In addition to our training programme, we also offer coaching initiatives that can be accessed not just by managers but by all employees who find themselves in challenging situations at work. We began by defining the situations in which it is reasonable and efficient to offer individual coaching with a certified external coach:

- If problems at work reach or have reached a critical point and solving them alone would only be possible with difficulty or would take too long.
- If general seminars and training are not specific enough to resolve the issue.
- To deal with "blind spots", for instance in relation to superiors, colleagues and employees, as well as conflicts, management problems and tunnel vision.
- To change how specific stress situations are handled.
- To help deal with changes or to make decisions in challenging situations.

In doing so, it was also important to us to implement a well-structured process to initiate, approve, conduct and evaluate the coaching.

Coaching process flow



6 Parting ways and offboarding

The process of parting ways with outgoing staff is also part of the employee life cycle and requires structured offboarding. In particular, our aim in this phase is to show the employees appreciation for the work they have done. To also obtain valuable feedback for the team, management and the Company, we have launched and piloted an exit interview process which we intend to roll out in the coming 2022/2023 season. These interviews will be conducted by HR and are a tool for the Company to obtain honest, open feedback from employees and gain a deep insight into our corporate and management culture. They are voluntary in nature and former employees can just as well opt not to attend. The key aspect is absolute confidentiality

– interview content may only assessed once it has been anonymised, summarised and aggregated.

Staff turnover	
Group (excl. athletes)	13.99%
Athletes	36.62%
Group (total)	17.37%
Temporary staff, interns, student employees (excl. athletes)	21.45%
Full-time/part-time	10.13%
2020/2021: 10.88%	

GRI 401-1

GRI 3.3 DFL 3.2 Diversity and equal opportunity

As an employer, we have an obligation to work together with our staff to ensure that our employees receive equal treatment and enjoy equal opportunity. Because of the values that we cherish, it goes without saying that we treat our employees and applicants equally, regardless of their nationality, gender, religion, ideology, disability, age or sexual orientation.

As a company based in the Ruhr region, we have a diverse, multinational workforce. Borussia Dortmund believes that a corporate culture built on diversity, respect and acceptance is the basis for innovation, creativity and internationality.

GRI 405-1 Gender-specific issues

At 29.02% (2021/2021: 30.0%), the proportion of female employees was just under one-third. As at the 30 June 2022 reporting date, 242 women (2020/2021: 232) and 592 men (70.98%) (2020/2021: 553 men (70.0%)) were employed by Borussia Dortmund during the reporting period. The Supervisory Board, which comprises nine members, includes two women: Silke Seidel and Judith Dommermuth.

There are currently no women on the management team. Ms Corinna Timmermann is the only woman at the director level. Kerstin Zerbe is managing director at BVB Merchandising GmbH, Marieke Köhler manages BVB's "leuchte auf" foundation and Svenja Schlenker heads the Girls' and Women's Football department.

Complaints procedure

Statutory provisions govern the notification deadlines for any changes enacted by the company. The works councils are the first point of contact for any employee complaints. Incidents of discrimination can be reported to any manager or to the Compliance Management department at any time. We also operate a whistleblower system via an online platform that provides an internal and external point of contact for people wishing to report breaches of the law and/or misconduct in connection with BVB. They can do so anonymously or disclose their identity. No instances of discrimination on the basis of nationality, gender, religion, ideology, disability, age or sexual orientation have been reported during the reporting period.

Diversity and equal opportunity – measures

Remunerating employees fairly at commensurate levels is one of the cornerstones of BVB's employment policy, and contributes to a working relationship built on trust and appreciation. Borussia Dortmund does not discriminate against employees on the basis of their nationality, gender, religion, ideology, disability, age or sexual orientation, and this also applies to the club's wage policy. BVB makes 20% contributions to employee pension saving schemes and capital-forming payments (vermögenswirksamen Leistungen) of EUR 13.30 per month. In addition, collective bargaining agreements are in place and no provisions for pensions are recognised. Pension contributions are identical for employees, whether they be full-time or part-time.

GRI 406-1

GRI 2-7 Employment information

A total of 834 staff were employed as at the 30 June 2022 reporting date, up 6.2% on the figure of 785 for the previous year. 58% of staff were employed on a permanent basis and 42% were temporary staff (2020/2021: 58% and 42%, respectively). Most of the temporary staff work in the Sport division. 58% were employed full-time (350 m/132 f) and 42% were part-time (242 m/110 f). In 2020/2021, 62% were employed full-time (347 m/139 f) and 38% were part-time (206 m/93 f).

166 people were hired during the season (including players). The staff turnover rate was 17.37% (2020/2021: 20.72%). Differentiating between the various employment relationships shows that player transfers, temporary staff, student employees and interns tend to significantly inflate the turnover rate. By contrast, the turnover rate among our full-time and part-time employees was 10.13% (2020/2021 season: 10.88%) and thus below the average in Germany. The average age of employees was 37.7 years (2020/2021 season: 36.1 years).

The proportion of employees with severe disabilities was 1.3% (2020/2021: below 1%). 31 employees were on parental leave (2020/2021 season: 28). 61% returned from parental leave (2020/2021: 46%).

Training

Against the backdrop of demographic change and to meet our need for qualified employees, we focus on promoting our own talents through the ranks

and offer training in 11 professions. These included professions that are not so typical for football, such as chef, real estate agent or audiovisual media designer (in each case male/female/non-binary).

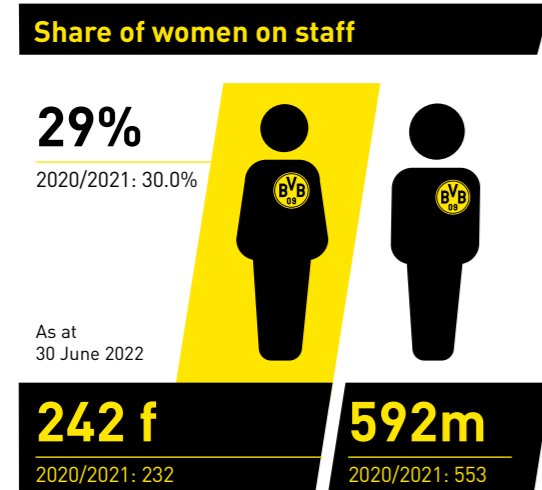
We value trainees highly because they gain experience in a variety of departments during their traineeship, and they bring their experience with them wherever they go. Four new traineeship agreements were entered into in the reporting period. Three traineeships were successfully completed, of which all of the trainees transitioned to employment (percentage of trainees hired: 100%). Aside from our permanent staff, we also had six trainees (4 m/2 f). 2020/2021 nine trainees (5 m/4 f).

A key step was also to appoint a central contact person for the trainees to address any and all matters related to their traineeship. For this purpose we created the position of training coordinator which we filled with an internal hire. The duties include on the one hand connecting the trainees throughout the entire Group and promoting interdisciplinary work. On the other hand, the job includes document management, organising after-school tutoring, preparing company traineeship master plans, communicating with the chamber of commerce and industry, and otherwise assisting the trainees.

GRI 405-2

GRI 2-30 GRI 401-2

Facts and figures

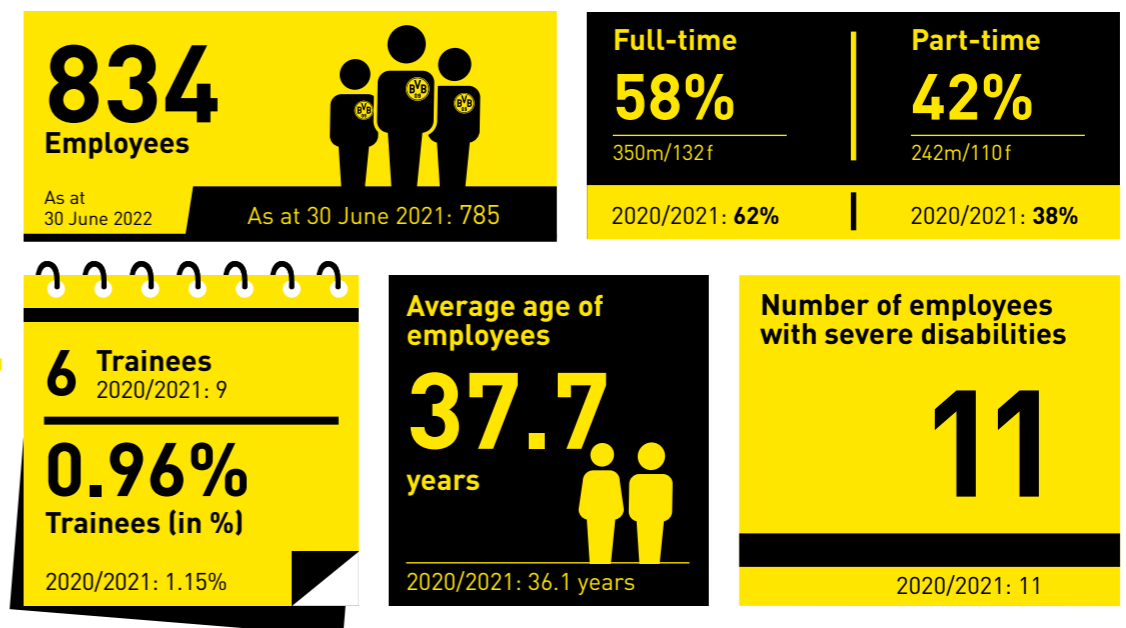


Age groups of our staff:

	2021/2022	2020/2021
< 20 years:	9%	11%
20-34 years:	41%	40%
35-49 years:	32%	31%
50-59 years:	12%	11%
60 and up:	6%	7%

BVB's professional squad employs players from: **13 countries**

GRI 2-7



GRI 2-7

BVB disclosure |



Separate non-financial group report

Occupational health and safety

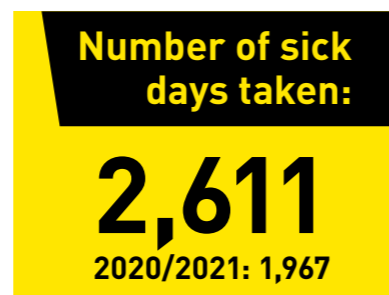
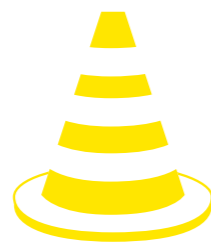
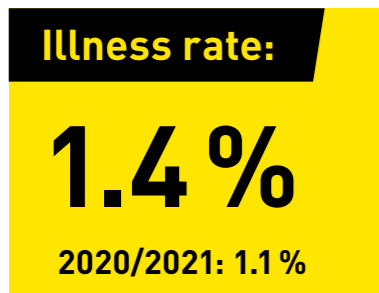
GRI 3.3
GRI 403-1
GRI 403-4
DFL 3.4

Concept and objectives

Sport, fitness and health are closely linked to one another. This is why occupational health and safety represents a core component of our corporate culture. Our goal is to ensure that our employees and everyone working on our behalf has a safe working environment. This applies equally to our team and coaching staff as well as everyone working in administration, on the pitch, in our shops and in our stadium. All steps developed in this regard are submitted to the management for approval.

action can be taken as a result. This reduces the number and severity of injuries and the resulting player absences. In addition, each player is given an individual training plan. This not only continuously improves the performance of each individual player, but also strengthens the team overall as player absences are reduced. Hence, an injury prevention concept is fundamental to BVB's athletic philosophy, from its youth setup to the senior team.

GRI 403-10



GRI 403-10

GRI 403-2
GRI 403-3
GRI 403-7

GRI 403-4

Our concern for the health of our employees stems not only from our moral obligation towards them but also from our economic interest in maintaining a vital, committed staff. BVB is responsible for providing safe working conditions for and ensuring the health of its employees, especially those in sports-related functions, because sports, in particular professional football, are particularly risky due to the risk of injury during training and matches. However, injury-related risk factors can be identified early and specific preventative

We strive to do everything in our power to provide each of our employees with a safe workplace and safe working conditions. We engage external service providers to ensure that the club's various construction projects comply with the statutory occupational health and safety requirements and to conduct corresponding safety audits at employee workstations. At the Occupational Health and Safety Committee meetings that are held twice a year, we discuss existing measures, statutory changes and the results of our regular inspections together with HR, the works councils, our internal safety officers and our external service providers, and take any necessary action.

GRI 403-6 | Measures and results

Health and safety protocols and infection prevention measures

Dr Markus Braun, Head of Sports Medicine at the Klinikum Dortmund medical centre and Borussia Dortmund's team doctor, helped DFL Deutsche Fußball Liga GmbH develop comprehensive health and safety protocols for conducting league play during the COVID-19 pandemic. This "occupational health and safety concept" as it's called has proven to be very successful. Only a handful of matches in the first Bundesliga division had to be postponed in the 2020/2021 season due to the pandemic. League operations were secured at all times.



Dr Markus Braun and Erling Haaland

The team and its support staff were given PCR tests on a regular basis in order to comply with the health and safety protocols required under the DFL's occupational health and safety concept for training and special match operations. Despite all precautionary measures, several team members contracted COVID-19 during the 2021/2022 season.

All players have fully recovered and since resumed training and competitive play. The DFL Executive Committee implemented additional quarantine measures for the last three match days of the 2020/2021 season in order to further safeguard match operations, particularly in light of the crowded schedule due to the UEFA EURO 2020 rescheduled for June/July 2021.

GRI 403-5 | The action plan developed in the 2019/2020 season to implement the SARS-CoV-2 Occupational Safety and Health Standard was regularly updated in line with the applicable rules and regulations and published on the intranet. We also continue to provide self-test kits to all employees free of charge

at any time. In December 2021, in cooperation with the Kassenärztliche Vereinigung Westfalen-Lippe (KWVL), a German health insurance association, SIGNAL IDUNA PARK once again served as a vaccination centre open to both the public and BVB employees.

Occupational health and safety

Ensuring the mental health of our employees is a crucial component of our occupational health and safety work. Outside influences, such as restrictions on public life, social distancing and internal Company changes during the COVID-19 pandemic, can adversely impact mental health. We have raised management's awareness of this issue, and in the upcoming season will give every employee the chance to seek anonymous professional counselling.

In general, all employees are offered flu vaccinations free of charge. Employees also have free gym access and can take advantage of the bicycle leasing scheme.

In order to promote a healthy diet, the experience gained in this area from professional sports is used to shape the nutritional offering at the staff cafeteria. After being shut down due to the pandemic, the staff cafeteria will reopen at the start of the 2022/2023 season.



DSW21's COVID-19 testing bus at BVB



This is our **Communication on Progress** in implementing the Ten Principles of the **United Nations Global Compact** and supporting broader UN goals. We welcome feedback on its contents.



Always thinking ecologically: Environmental responsibility



UN Global Compact and SDGs in context

The forward-thinking nature of our "Environmental responsibility" focal point has become our template for decision-making. Keeping the stadium and BVB facilities operating year round and the energy and resources that consumes, getting people from A to B on match days, manufacturing and supplying fan merchandise – football clubs face a range of complex issues. We must produce ideas and find solutions, take action and motivate others to do their part to protect the environment. BVB has made solid progress in refining its master plan for an energy retrofit of the stadium in order to align the infrastructure we need with the sustainability principles of the Global Compact and to help achieve the SDGs.

UNGC 7, 8, 9
DFL 2.1

The first and second Bundesliga divisions have set themselves ambitious ecological standards in the DFL licensing requirements. Borussia Dortmund and its 35 Bundesliga peers must react to the challenges posed by climate change, not only to mitigate risks but to also create new business opportunities. That is our vision for corporate social responsibility and the environmental principles of the UN Global Compact. The contribution we make under the "Environmental responsibility" focal point of our work is particularly relevant to the following SDGs:

RESPONSIBLE CONSUMPTION AND PRODUCTION

Handling food and food products responsibly is one of BVB's core concerns. It is essential that raw materials be sourced responsibly and in an environmentally friendly manner in order to guarantee a high standard of quality. We can reduce waste through meticulous planning and environmentally friendly, efficient processing methods. In the 2019/2020 season, we introduced a reusable beverage container system for all cold beverages sold in half-litre cups during normal match operations.

We are constantly working to make our events management more sustainable. Our new collection of upcycled merchandise demonstrates how the product range can be reshaped into an environmentally responsible and fair overall collection. We're working hard to figure out how to best develop a closed-loop solution for our merchandise.

CLIMATE ACTION

BVB is developing insights into how it can achieve carbon-neutrality. Firstly, this means reducing the amount of energy the club consumes and using electricity and heat generated from renewable sources.

Additionally, we seek to offset unavoidable emissions – for instance, when the team travels by air. Implementing these principles at the stadium poses a challenge due to the way it was built. While we are systematically replacing all conventional lights with LED lights, new technologies are being introduced apace, which results in a corresponding rebound effect.

In order to tackle this issue from the ground up, we analysed our energy performance to establish a baseline, and are currently developing an energy modernisation concept. We have conducted a feasibility study on using mine drainage water together with the Bochum-based Fraunhofer Research Institution for Energy Infrastructures and Geothermal Systems IEG.

DFL 2.2

LIFE ON LAND

Healthy living and sustainable development depend on intact ecosystems. Their destruction thus has serious consequences. That is why Borussia Dortmund works to protect, preserve and restore biodiversity in the green space in the vicinity the stadium. Together with the City of Dortmund and SIGNAL IDUNA, we designed an educational nature trail on land belonging to the SIGNAL

Always thinking ecologically: Environmental responsibility

IDUNA Group and opened our outdoor classroom, the BVB Educational Garden.

CLEAN WATER AND SANITATION

People in Germany have access to sanitation and clean drinking water. However, the hot summers in recent years have demonstrated that Germany is not immune to the effects of climate change. That is why BVB is taking the responsible consumption of water very seriously. At the club's state-of-the-art training ground in Dortmund-Brackel, rainwater is collected in cisterns and used to irrigate the pitches. Although this is not yet the case at the stadium, we are looking into collecting rainwater to use for flushing toilets and watering the pitch.

AFFORDABLE AND CLEAN ENERGY

The supply of affordable and clean energy has long been a major challenge of critical importance for almost every society. Prices have risen dramatically in the wake of the Ukraine crisis and the severe impact it is having on the availability of urgently needed energy resources.

Whether it's jobs, security, climate change, food production, or economic development, the importance of access to and consumption of clean energy is something that has been made abundantly clear to us all. That is why it is so important to us – not just since the outbreak of war in Ukraine – that we use our appeal to raise our fans' awareness and encourage them to make the switch to renewable energy.

BVB is now working closely with the local energy provider to promote the green energy revolution locally and e-mobility in the region. The solar panels installed on the roof of the stadium in 2011 are a perfect example of this. However, greater effort is needed to make the stadium even more energy efficient.



SUSTAINABLE CITIES AND COMMUNITIES

DFL 2.2

We have deep roots in the city and region, and together with our partners, we are working to advance social, economic and ecological development in the region. For instance, anyone holding a ticket to SIGNAL IDUNA PARK during the reporting period could travel there and back for free on public transport throughout North Rhine-Westphalia – the one and only such initiative in the Bundesliga.

For us, another key to promoting social advancement in the long term is a sustainable stadium. This is closely aligned with spectator safety, the stadium experience, energy efficiency, the use of renewable energy, mobility concepts and policies, sustainable use of resources and strengthening community ties – all aspects of sustainable development in an urban context that are inextricably entwined.

When examining the impacts of the club's actions on the environment, BVB must therefore take a structured approach. Together with our partners, we are leveraging the club's appeal to promote renewable energy and environmentally friendly modes of transport, to protect biodiversity and to conserve natural resources. To the extent possible, we are actively helping to develop environmentally friendly technologies. Keep reading to learn more about our concepts and the action we are taking.





Separate non-financial group report

Energy and emissions

GRI 3.3
DFL 2.4

Concept and objectives

The responsible consumption of energy and a commitment to environmental protection are fundamental principles for BVB. Our focus is on becoming more energy efficient, reducing harmful emissions and using environmentally friendly renewable energy. We collect and analyse information about our energy usage so that we can reduce it. We encourage and promote the generation and consumption of renewable energy. BVB also leverages its appeal to encourage its fans and club members to make the switch to green energy.

We will continue to refine our energy management system in an effort to further reduce our carbon footprint. This will include evaluating our carbon footprint on a regular basis and reporting on both aspects in our Sustainability Report. We use renewable energy as part of an integrated energy plan to power the properties we develop.

DFL 2.2

Energy supply

Match operations require lots of energy. Since 2014, Borussia Dortmund has powered SIGNAL IDUNA PARK and its FanWelt service centre using 100% green energy generated from hydroelectric power plants in Germany. On 1 July 2019, BVB also made the switch to 100% green energy at the Brackel training ground and the sports management offices. BVB thus currently sources 99.8% of its electricity from renewable energy. Once the contract expires, we will also make the switch to renewable energy for the remaining 0.2% of the electricity

that is presently still generated from conventional sources. Borussia Dortmund sources the heat needed for SIGNAL IDUNA PARK, the August Lenz House, and the Brackel training ground and the natural gas for powering the sports management offices and the BVB Evonik Football Academy from Dortmunder Energie- und Wasserversorgung GmbH (DEW21), our local supplier and sustainability partner. In a local heating system, thermal energy produced at a central heating plant is distributed to various customers in the immediate vicinity. In contrast to district heating, local heating pipelines are seldom longer than one kilometre and lose less heat to conduction.

A central heating plant with three conventional gas condensing boilers supplies the local heating network used to heat the stadium and the August Lenz House. The stadium's pitch is also heated via this network. We will rethink the stadium's heating supply as part of our new energy modernisation concept (see p. 45). The power station constructed in 2019/2020 on the northern end of the Brackel training ground combines the power and heating supply for their entire training ground under one roof. Two separate heating networks are supplied: one for the buildings and one for heating the pitch. Since the supply of the new buildings is subject to increased requirements, these two networks run separately and thus supply the training ground with two sources of heat of differing quality fit for the two specific purposes.

The quality depends on how the heat is generated. It is measured by the use of primary energy (for example, natural gas or renewables such as solar energy) and the associated CO₂ emissions. The majority of energy supplied to the training ground buildings is sourced from a highly efficient combined heat and power (CHP) plant. Cogeneration (generating heat and power simultaneously) achieves a primary energy factor of under 0.7 (for comparison, natural gas in Germany has a factor of 1.1 and biogas used in cogeneration 0.2), and the CHP plant is projected to provide more than 70% of the required heat. The power network enables the training ground to use locally-generated electricity. The electricity supplied to the power station is sourced firstly from the CHP plant and secondly from the photovoltaic (solar energy) system integrated into the roof of the sports management offices.

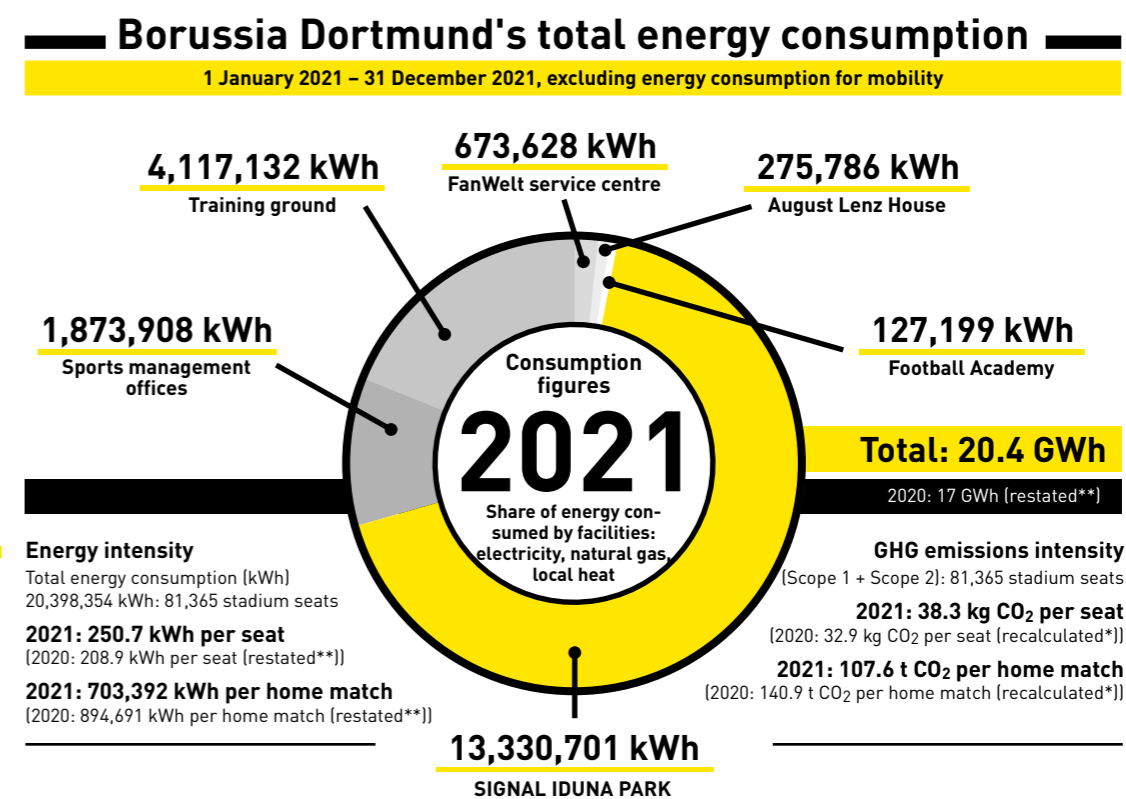
The photovoltaic system at the sports management offices has a kilowatt peak (kWp) of 17. This is the equivalent of generating approximately 17,000 kWh per year, covering approximately 50% of the electricity required by the new building. In 2011, the Borussia Dortmund invested EUR 1.9 million to install 8,768 solar panels across 8,300 m² on the roof

of SIGNAL IDUNA PARK. In 2021, BVB fed 358,862 kWh of green electricity back into Dortmund's electricity grid (2020: 421,306 kWh), reducing CO₂ emissions by 174 tonnes (2020: 184 tonnes of CO₂ [recalculated*]) compared to the German electricity mix – enough to power 100 three-person households with clean energy for an entire year. At the senior team training facility and Youth Academy, the buildings are connected to an integrated energy supply system operated by DEW21.

Emissions

DFL 2.7

Borussia Dortmund's emissions are accounted for and classified into three categories known as scopes in accordance with the principles of the Greenhouse Gas Protocol (GHG Protocol). Scope 1: direct emissions from owned or controlled sources; scope 2: indirect emissions from the generation of purchased electricity, steam, heating and cooling consumed by the reporting company; scope 3: all other indirect emissions that occur in a company's value chain. In derogation of the GHG Protocol, all figures refer to the quantity of CO₂ and not to CO₂ equivalents. The calculation of energy consumption is based on the period from 1 January 2021 to 31 December 2021, as some of the respective consumption rates are billed per calendar year.



GRI 302-3

GRI 302-1
GRI 302-4

GRI 305-4

* recalculated due to an adjustment of the CO₂ emissions factor for the 2020 German electricity mix by the German Environment Agency

** restated due to a correction of consumption figures and their calculation in 2020

GRI 305-1 | Scope 1 includes CO₂ emissions generated from the management offices' natural gas heating systems, the Footbonaut, the FanWelt service centre and the BVB Evonik Football Academy, as well as the CO₂ emissions attributable to the fuel consumed by the vehicle fleet. In 2021, the scope 1 emissions amounted to 1,054.8 tonnes of CO₂ (2020: 1,094.1 tonnes of CO₂, (restated**)), of which 350.0 tonnes of CO₂ (2020: 408.8 tonnes of CO₂ (restated**)) was attributable to the heating systems and 704.9 tonnes of CO₂ (2020: 685.3 tonnes of CO₂) to the fuel consumed by the vehicle fleet. The year-on-year reduction in scope 1 CO₂ emissions by 39.3 tonnes (decrease of 3.6%) results from the total of the 14.4% decrease in natural gas consumption and the 2.9% increase in fuel consumed by the vehicle fleet, which was due to the renewed increase in mobility. Scope 1 emissions were calculated in accordance with GEMIS 5.0.

GRI 305-2 | Scope 2 includes CO₂ emissions from the electricity consumed for operating SIGNAL IDUNA PARK, the management offices, the training ground, the BVB Evonik Football Academy, the August Lenz House and the FanWelt service centre, as well as the CO₂ emissions from the electricity consumed by BVB electric vehicles and purchased for using fuel cards. Scope 2 also includes CO₂ emissions from the local heating supply for SIGNAL IDUNA PARK, the Brackel training ground, the Footbonaut and the August Lenz House. In 2021, the market-based scope 2 emissions amounted to 2,064.9 tonnes of CO₂ (2020: 1,582.3 tonnes of CO₂ (restated**)), of which 5.3 tonnes of CO₂ (2020: 4.4 tonnes of CO₂) was attributable to the electricity consumed in connection with the August Lenz House and e-mobility and 2,059.6 tonnes of CO₂ (2020: 1,577.9 tonnes of CO₂ (restated**)) to the supply of local heating.

GRI 305-5 | In 2021, the location-based scope 2 emissions amounted to 6,798 tonnes of CO₂ (2020: 5,183.1 tonnes of CO₂ (recalculated*)). Based on the forecast average German electricity mix of 485 g of CO₂/kWh in 2021 (German Environment Agency; 2020: 438 g of CO₂/kWh), the location-based emissions attributable to the consumption of electricity amounted to 4,738 tonnes of CO₂ (2020: 3,605.2 tonnes of CO₂ (recalculated*)). This results in a reduction of 4,733 tonnes of CO₂ due to the use of green energy (2020: 3,600.8 tonnes of CO₂ (recalculated*)). The data on the CO₂ emissions attributable to electricity were provided

by the utilities and the figures on the emissions attributable to heating were calculated using the emissions factor 226.778 g of CO₂/kWh in accordance with GEMIS 5.0 applied for the district heating mix in Germany. The year-on-year increase in scope 2 CO₂ emissions by 30.5% was due to the 18.7% rise in electricity consumption and the 30.5% increase in the supply of local heating. The reason for this is the return of spectators to matches and the commissioning of the central heating plant at the Brackel training ground.

Scope 3 includes all other emissions related to manufacturing and transport processes in the Company's upstream supply chain and the emissions attributable to fans travelling to and from the stadium venue. Originally, these emissions were to be accounted for during the reporting period. However, this was once again postponed due to the COVID-19 pandemic. Accordingly, detailed information on these two sources is still not available. **GRI 305-3**

EU taxonomy

In accordance with the EU's Taxonomy Regulation (Regulation (EU) 2020/852 of 18 June 2020), BVB must disclose whether its economic activities are "taxonomy-eligible" with regard to the environmental objectives "climate change mitigation" and "climate change adaptation". After conducting a thorough analysis and review together with all of BVB's departments, we concluded that the economic activities are not covered by the EU Taxonomy Climate Delegated Act and are therefore not taxonomy-eligible. The EU has not identified these activities as relevant emission sources. **DFL 2.7**

Thus, the share of taxonomy-eligible economic activities of our total revenue amounts to 0%. By extension, the associated investments and operating expenses also amount to 0%. Therefore, the share of non-taxonomy-eligible economic activities of total revenue and the associated investments and operating expenses amount to 100%. Please refer to the "Accounting policies" section in the notes to the consolidated financial statements for information about the accounting policies.

We report on the change in property, plant and equipment in note (2) under the section entitled "Notes to the consolidated statement of financial position" in the notes to the consolidated financial statements. Revenue and other operating expenses

are presented in note (16) and note (22) under the section entitled "Notes to the consolidated statement of comprehensive income" in the notes to the consolidated financial statements.

GRI 302-2 | GRI 302-5 | Green energy and green natural gas for fans
BVB harnesses its appeal to raise its fans' awareness of environmental issues and encourage them to make the switch to green energy and green natural gas. With this in mind, BVB entered into a close partnership with DEW21 in the previous season. The two partners signed a five-year agreement until 30 June 2025. DEW21's officially licensed BVB products, "BVB VOLLSTROM" green energy and "BVB VOLLGAS" green natural gas, are available to throughout Germany. However, in light of the geopolitical situation and the tight energy market, DEW21 has discontinued its fixed-term offers for new customers.

GRI 305-5 | DFL 2.2 | Optimising energy consumption: training and match operations
Optimising energy consumption at the stadium is a challenge simply due to the stadium's age and construction. The large solar panels on the roof of the stadium generate their fair share of electricity, but the stadium still consumes considerable amounts of electricity, especially on match days. Therefore, Borussia Dortmund is drawing up a master plan for the stadium. As the basis for this plan, ina Planungsgesellschaft, a consulting firm based in Darmstadt, assessed the energy performance of the stadium as part of a comprehensive survey of the stadium's structural and technical condition. The different uses of the 644 rooms were recorded with 15 attributes per room, and 54 zones with comparable attributes were defined. By way of

comparison, a residential building consists of one zone and an ordinary office building of five to ten zones. Furthermore, 4,134 building components with seven attributes each were recorded and consolidated under 700 types of building components. Based on this, a 3D model was created, the energy performance was calculated in accordance with DIN V 18599 and 32 structural and 13 technical measures were examined in terms of their energy impact and cost-effectiveness.

In connection with this complex project, we conducted a feasibility study leading up to this together with the Bochum-based Fraunhofer Research Institution for Energy Infrastructures and Geothermal Systems IEG. The aim of the study was to determine whether we can, use mine drainage water in the ground surrounding stadium as a source of renewable energy. The findings of this study were combined with the results of the evaluation of the stadium's structural and technical condition to develop a groundbreaking energy plan. This is a major, complex and long-term project that will require considerable investments, but one which can be supported accordingly. The project will need to continue to be meticulously prepared and planned in advance. And that is why we are taking a very structured approach, one step at a time. This situation at the Brackel training ground is a different one. The potential to optimise energy consumption was already considered during the planning phase for the ongoing expansion of BVB's training centre and Youth Academy. The energy for the entire complex will be supplied by the newly-commissioned, state-of-the-art and efficient central heating plant. In addition, the new sports management offices building was certified as a sustainable building.

Energy intensity – SIGNAL IDUNA PARK
1 January 2021 – 31 December 2021

The use of green energy had the following effects in 2021:
Reduced CO₂ emissions by
4,733 tonnes

Energy consumed at SIGNAL IDUNA PARK:
13,330,701 kWh
Energy intensity per seat in 2021: **163.8 kWh**
Energy intensity per match and seat in 2021: **5.6 kWh**
Energy intensity per home match in 2021: **459,679 kWh**

GRI 302-3

* recalculated due to an adjustment of the CO₂ emissions factor for the 2020 German electricity mix by the German Environment Agency

** restated due to a correction of consumption figures and their calculation in 2020



GRI 3.3
DFL 2.1

Conservation and environmental protection

Concept and objectives

We design our events, products and services to be environmentally friendly and to save resources and in general are careful to conserve resources and protect the environment. Our approach to conservation and environmental protection covers the following topics: resource consumption and responsible approach to food, waste and recycling with the reusable cup system, water consumption, raising awareness of environmental issues and conserving biodiversity, our merchandising products, and sustainable events. Read on to discover more about the substantive aspects of each of our concepts, objectives and measures.

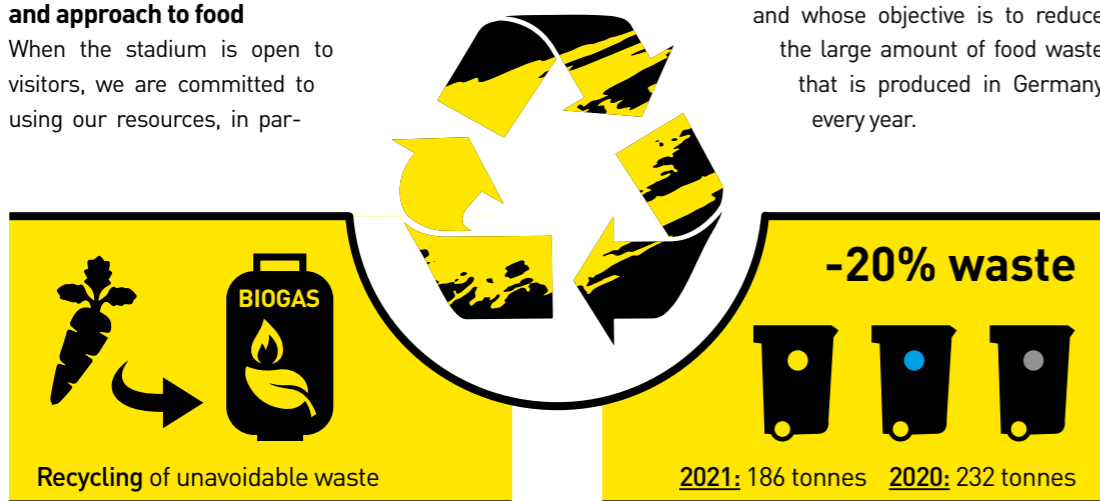
particular food, responsibly. The strains wasting food places on the environment are manifold because food has to be grown, cultivated, produced, processed and recycled. Our aim is to achieve a preferably high level of vertical integration in the production of prepared food in catering in order to ensure quality and prevent food waste. We play our part in achieving this objective by employing our accurate and professional food management system to procure preferably certified food products that we process in an environmental and efficient manner. Any unavoidable food waste is then transported 20 km to a nearby biogas plant for recycling. Most of our primary vendors are members of United Against Waste, which champions an environmentally friendly, sustainable approach to food

and whose objective is to reduce the large amount of food waste that is produced in Germany every year.

GRI 306-1
DFL 2.5

Resource consumption and approach to food

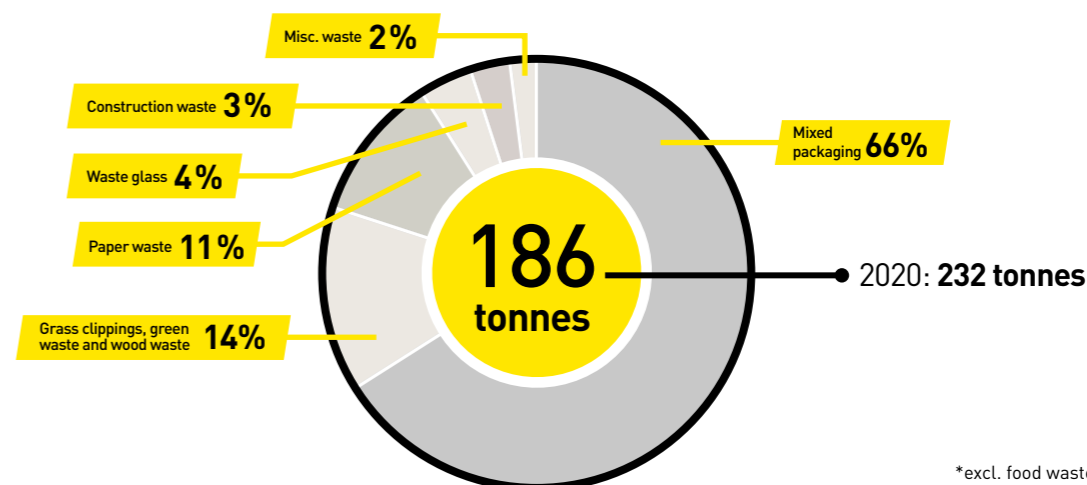
When the stadium is open to visitors, we are committed to using our resources, in par-



GRI 306-3

Total waste produced in 2021*:

GRI 306-3



Detailed planning ensures that we can reduce the amount of food waste by coordinating the menus for home matches and the staff restaurant. The old adage that stews and casseroles taste better the next day is something we put into practice.

GRI 306-2
DFL 2.8

Waste and recycling

Our approach is to keep the waste we produce to a minimum and to recycle unavoidable waste to the highest possible standard. This not only reduces our operating costs but also reflects our understanding of resource-friendly business operations in terms of recycling. We optimise our business operations and activities in order to avoid generating waste in the first place and to ensure that any waste is separated as best as possible for further processing.

mixed packaging rose by just 3% to 122 tonnes (2020: 119 tonnes) despite then 15% increase in visitor numbers. Paper waste declined by 2% to 21 tonnes (2020: 21.5 tonnes). The small quantities of construction waste (due to the continuing restrictions on building work) decreased by 34% to 5.7 tonnes (2020: 8.5 tonnes). Furthermore, we professionally disposed of 2.6 tonnes of bulky waste and 150kg of fluorescent tubes (-83%). There was a considerable reduction in grass clippings, green waste and wood, which declined by 64% to 26 tonnes. As in the previous year, we will not be reporting on the amount of food waste produced during the reporting period because the special match operations remained subject to severe restrictions in 2021 due to the COVID-19 pandemic.

GRI 306-4
GRI 306-5

BVB quantified the total volume of waste disposed of in calendar year 2021 in a waste balance sheet.

Overall, we produced 186 tonnes of waste in 2021, again less (-20%) than in the previous year (2020: 232 tonnes). The majority (91% of the total waste) was produced at SIGNAL IDUNA PARK (2020: 72%), with mixed packaging making up the largest share (66%; 2020: 51%). This reflects the fact that 15% more people visited the stadium in 2021 than in 2020 despite the considerable restrictions due to the pandemic, which had a knock-on effect on the amount of waste generated in stadium operations. In this respect it is difficult to compare the figure against the prior year, but a downward trend is nonetheless evident. For example the amount of





**GRI 306-2
DFL 3.4** Reusable cup system

Taken as a whole, the objective is to ensure a beverage container system that is as environmentally friendly as possible and saves the most resources. The polypropylene (PP) reusable cup system for serving half-litre cold beverages, which was launched at the start of the 2019/2020 season, remained suspended due to the pandemic.

Where the special match operations permitted limited numbers of spectators, we used disposable containers made from 100% recycled PET bottles (rPET containers). After normal match operations resumed with match day 28 against Leipzig on 2 April 2022, reusable cups were brought back into use for cold drinks – with the exception of the away team block and the south terrace for safety reasons.

Unfortunately, once normal match operations resumed there was a recurrence of cups being thrown from the upper stands. This resulted in one fan suffering a cut to the head on match day 3 of the new 2022/2023 season. In response, BVB decided for safety reasons that only 100% recycled rPET disposable cups would be supplied in the stadium's upper stands from 9 September 2022 onwards, since an in-house study had demonstrated that the risk of being injured by a full reusable cup thrown from the upper stands is so high as to endanger visitor safety.

DFL 3.4 Campaign planned for the stadium: "The beer must flow, not fly"

A major campaign to raise awareness was launched in the autumn of 2022, with large-for-

mat posters throughout the stadium warning visitors that throwing cups is more than just a trivial offence. Many cup-throwers underestimate the risk of injury that using cups as projectiles poses to other spectators and staff at the stadium. Indiscriminate cup-throwing can have other consequences, including the perpetrator being charged with assault or receiving a stadium ban, or even the match being called off. Convicted offenders will also be fined a minimum of EUR 1,000. At the same time, cup-throwers thwart BVB's sustainability efforts because more disposable cups mean more non-recyclable waste.

Water and wastewater

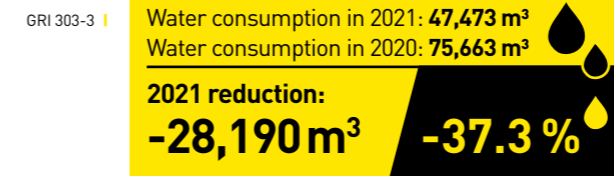
Using water and waste water responsibly is important to us. Of note in this area are the intensive upkeep of the stadium pitch and training ground and the wastewater from SIGNAL IDUNA PARK. We collect information about and manage our consumption of fresh water. Furthermore, we use rainwater to irrigate and water our pitches in Brackel in an attempt to reduce our use of fresh water to the bare minimum. To this end, water metres are installed at individual locations in order to collect detailed information about our water consumption.

Borussia Dortmund's waste water is routed to the city's canal system in compliance with the applicable requirements. The water used for the pitches is absorbed by the grass or evaporates; any excess water seeps into the ground. The responsible handling of fertilisers or pesticides verifiably prevents these from being introduced into the groundwater. The DFB rules and regulations pertaining to pitch conditions do not apply to the training ground. That

GRI 303-1
GRI 303-3
GRI 303-4
DFL 2.6

GRI 303-2

is why the 20-hectare training ground includes artificial, hybrid and natural grass pitches. The pitches are watered using a cistern system, which collects water that has seeped into the ground and transports it via a network of pipes. SIGNAL IDUNA PARK has a different watering system. A monitoring system is used to manage the stadium's water usage so that appropriate steps can be taken to adjust the water usage where unusually large quantities of water are consumed. We are currently continuing to review whether a cistern system can be implemented in the stadium in order to collect and use rainwater for flushing stadium toilets and watering the pitch.



GRI 303-3 The fresh water consumption in calendar year 2021 totalled 47,473m³ (2020: 75,663m³), of which 19,936m³ for SIGNAL IDUNA PARK (2020: 26,689m³) and 25,222m³ for the Brackel training ground (2020: 45,976m³). The special match operations without spectators meant that significantly less fresh water was used (-25%), and we also succeeded in reducing water consumption considerably at the training ground (-45%). The decrease is due primarily to the higher average rainfall in 2021 as compared with 2020, and to BVB's improved water management. In total, fresh water consumption declined by 28,190m³ (-37.3%) year on year.

Raising awareness of environmental issues and conserving biodiversity

GRI 304-3

It is very important for us at BVB to help raise awareness of the consequences of climate change and of the need to protect the environment and conserve biodiversity, first and foremost by facilitating extra-curricular education for children and young people. BVB leverages its broad appeal for exactly this purpose. On the one hand are the environmental education activities of BVB's "leuchte auf" foundation (see pages 76–79), and on the other content published on social media and targeted campaigns that are open to all.

Together with the City of Dortmund's Parks and Gardens Department and the SIGNAL IDUNA Group, Borussia Dortmund is one of many partners working to increase floral and insect diversity in urban areas. Since 2020, BVB has participated in turning green space near the stadium into natural and diverse areas rich in species. The space is managed by the City of Dortmund's urban green space planning office, which has set itself the goal of making the city's urban green spaces as close to nature as possible.

Where feasible, wild-flower meadows are sown with a rich supply of food and the diverse opportunities for life found in natural surroundings. The project covers the areas between the B1 highway to the north and the Bolmke nature reserve in the south, the Westfalenpark in the east and the Wittekindstraße road to the west.





GRI 304-3 | **"Stadt.Nah.Tour"**

The "Stadt.Nah.Tour" (City Nature Tour) is part of this overall project. It is aimed primarily at younger fans, who have the chance to engage with biodiversity and learn about the important roles that plants and animals play in the Earth's ecosystem – providing food, making active ingredients for medicines, offering rest and relaxation and making a key contribution to regulating the climate.

The three project partners raise awareness of this important topic and offer the opportunity to learn more about our local flora and fauna in an outdoor public setting. A wild-flower meadow was sown in 2020, and in 2021 the area around the headquarters of the SIGNAL IDUNA Group was expanded to include a nature trail. The Stadt.Nah.Tour is scientifically accompanied by "Stadtnaturentwicklung" from Hamburg.

An extension of the joint sustainability project was unveiled on 22 June 2022. EMMA's journey of discovery – educational signs dotted around the area – was expanded to include an interactive puzzle hunt for children and families. One class from the Sölde primary school put the puzzle hunt to the test. In addition, children of BVB and SIGNAL IDUNA employees were invited to a bee-keeping lesson at the beehives located on site. Another initiative was the construction of a butterfly spiral from historical stones unearthed during excavations at the site of Dortmund's city wall.

Borsig-Bienen

BVB and its partners VIVAWEST and Grünbau gGmbH are making a further contribution with the "Borsig-Bienen" project in the north of Dortmund. For a year now, GrünBau has been running a successful bee-keeping project in a VIVAWEST garden allotment close to Borussia Dortmund's birthplace. It has developed into an environmental education initiative for children from the local area. The in-



volvement and appeal of the BVB KidsClub and the BVB Foundation means that the project can reach even more children and young people. A specific feature of this project are three new colonies of bees established by Dominik Behrend, a scout at BVB, in the courtyard of a rented property in Dreherstraße. There are many activities planned or in the pipeline – from weekly bee-keeping lessons involving the new colonies, KidsClub trips to the "Borsig-Bienen", honey harvesting or holiday camps. A holiday camp with bee-themed activities was held in the first week of the 2022 Easter holidays. Employees who had helped out harvesting the honey were invited to an event.

GRI 304-3 | **BVB Educational Garden**

BVB's "leuchte auf" foundation and the BVB Learning Centre celebrated the opening of their environmental education project, the BVB Educational Garden. The educational courses offered at the BVB Educational Garden are designed to teach children and young people about the most pressing ecological issues of our time and to see sustainability in action. Regular group events addressing various environmental issues with practical applications were also held in 2022. A collective effort went in to managing the garden, a dead hedge was constructed, and raised beds were built, sowed, watered and harvested. The situated learning approach included discussing low-sugar foods, mobility and biodiversity.

Sustainability camps and events

As well as working with this target group, our intention is to constantly develop the project and boost its appeal for older children too. A first attempt to do this was made as part of a sustainability camp during the 2022 Easter holidays. Participants were given a practical introduction to the concept of sustainability. Discussions ensued, questions were asked and knowledge was shared. Attention then turned to the two topics of mobility and nutrition.

As part of the summer festival in the allotments, a group of some 40 children and young people who have fled the war in Ukraine were invited to the BVB Educational Garden to take part in various honey

bee-related workshops. The BVB Educational Garden also hosts regular public workshops that focus primarily on handiwork aspects such as building bird houses and insect nesting aids, and making seed balls and bird feed balls.

Merchandising products

The purchasing and product range policy embodies our contribution and commitment to ensuring that our merchandising products are manufactured in fair conditions and are environmentally sound. Our goal is to significantly improve the sustainability credentials of our product range from the 2024/2025 season onwards. For this purpose we are defining sustainability criteria for our textiles and other merchandise. We are currently running a pilot project involving textiles, and from a holistic perspective are gaining considerable insights into the key influencing factors behind sustainable product design, which will then gradually be applied in our product range.

Sustainable events

Our goal is to offer sustainable events. For this purpose we will determine our key influencing factors and seek out room for improvement within our value chain. We take a creative approach to identifying alternative courses of action and are currently looking into the corresponding management processes, which we intend to implement gradually. Training for the responsible employees is slated for November 2022.





GRI 3.3
DFL 2.3

Mobility

Concept and objectives

Sustainable transport policies represent a crucial element in Borussia Dortmund's approach to environmental responsibility. We differentiate between how our spectators travel to and from the stadium and the mobility and transportation of our employees at the team and company levels. We also record the business trips that employees take.



Our goals are to ensure that trips to and from the stadium are as smooth and environmentally friendly as possible for our fans, that we provide our team with safe, hassle-free means of transport and that we reduce the environmental impact of the Company's vehicle fleet. Employees will be able to lease bicycles from their employers under the new employee mobility concept. We collected data on our vehicle fleet's fuel consumption and the number of kilometres travelled by train for business trips.

Measures and results

Travel to/from stadium by fans

In calendar year 2021, none of the 29 home matches were sold out. Fifteen home matches were held behind closed doors. The number of spectators was limited to between 15,000 and 25,000 for a further ten home matches. With four home matches in October and November in 2021, a maximum of 67,028 people were admitted. Despite the restrictions, a total of 479,371 spectators attended matches at SIGNAL IDUNA PARK (2020: 415,379). Of those, approximately 14,500 hail from Dortmund and 90% of season ticket holders live in North Rhine-Westphalia.

For more than 30 years, the price of home match tickets has included the fare for public transport from within the region. BVB and DSW21 were already trailblazers in the 1990, when we, as the first transport authority, and BVB, as the first Bundesliga club, partnered to introduce the KombiTicket combined match/transport ticket. This means that more than the half of the fans can travel to the stadium free of charge on public transport.

At the beginning of the 2021/2022 season, BVB and DSW21 teamed up to offer a novel service in the Bundesliga that promotes public transport while simultaneously helping to reduce CO₂ emissions: admission tickets to SIGNAL IDUNA PARK now include the fare for transportation to and from

the stadium from anywhere within North Rhine-Westphalia. This applies to match day tickets and season tickets. Be they from Dortmund, Aachen, Cologne, Bochum, Bielefeld, Münster or Siegen, BVB's fans travel to SIGNAL IDUNA PARK from all corners of North Rhine-Westphalia and (except during the pandemic) have for years ensured that the club boasts the highest attendance rates in all of Europe.

For all of them, the environmentally friendly round trip from home to the stadium and back again is now completely covered. In order to accommodate the large number of passengers during normal match operations, Deutsche Bahn works with the City of Dortmund to draw up special match-day timetables and operates extra trains.

Team flights

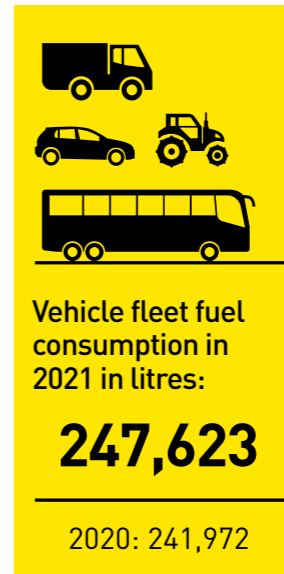
Team flights in professional sports are a focus of public criticism. Reducing travel time to a minimum is an important part of our security concept and optimally preparing the team for matches. That is why we will only be able to reduce our reliance on air travel to a limited extent going

forward. In calendar year 2021, BVB offset the associated emissions of 776 tonnes of CO₂ (2020: 757 tonnes of CO₂; in accordance with the VDR standard) with recognised certificates, taking into account the increased greenhouse effect of aircraft emissions at high altitudes (RFI factor of 2.7). The incurred expenses amounted to EUR 17,838 (2020: EUR 17,410).

Vehicle fleet

In 2021, the fleet consumed 247,623 litres of fuel (2020: 241,972 litres). This includes the team bus, the management's vehicle fleet, company cars used by employees, the vehicles used at the stadium and the training ground (lawn mowers, tractors, etc.) and the transport service for youth players. Although travel has once again increased significantly despite the ongoing coronavirus pandemic, fuel consumption increased only slightly by 2.3% year on year. That

same year, in an effort to go climate neutral, our employees travelled a total of 200,586 kilometres by train (2020: 184,155 km). There are currently five electric and eight hybrid vehicles in the vehicle fleet.



BVB disclosure

BVB disclosure



Separate non-financial report

Limited assurance report

GRI Standards Content Index

Key figures at a glance

About this report/Publication details

Our progress at a glance

Appendix

Separate non-financial group report

Separate non-financial report

The separate non-financial Group report was prepared in accordance with §§ 315b and 315c of the German Commercial Code (HGB) in conjunction with §§ 289c-e HGB and included in BVB's Sustainability Report. The standards set by the Global Reporting Initiative (GRI), as amended, were used as a framework for the report. We conducted a materiality analysis in accordance with GRI Universal Standard 3: Material Topics 2021 during the reporting period to identify the material topics.

In accordance with the statutory requirements, we reviewed topics identified in accordance with the GRI Standards for "double materiality" to determine whether (I.) the disclosures are required to facilitate an understanding of business performance, business results and the Company's position and (II.) the disclosures show how the BVB's business activities have an impact on non-financial aspects.

The following topics were classified as being "doubly material":

- ▶ Peak performance
- ▶ Fan community
- ▶ Diversity and anti-discrimination
- ▶ Spectator safety
- ▶ Communication
- ▶ Responsible employer
- ▶ Occupational health and safety
- ▶ Energy and emissions

This report presents the individual concepts, including the due diligence processes and the results of the concepts, for the aforementioned material topics.

No material risks were identified as part of the risk management that, in accordance with § 289c (3) sentence 1 nos. 3 and 4 HGB, very likely have or will have material adverse effects on the reportable topics.

Pursuant to § 289c (4) HGB, any reportable aspects not covered in the report must be disclosed. In our case, this relates to respect for human rights and combating corruption and bribery.

BVB is in constant contact with various stakeholder groups on a wide range of issues. There is the risk that activities and relationships in sports and other fields may adversely affect the rights of various groups of people. BVB takes various steps to promote the respect for human rights, as is made evident by its efforts to fight discrimination, protect children and adolescents and endorse inclusion.

Furthermore, other than the preparation of food for the catering business, BVB does not produce any material goods. Supply chain and product responsibility is a topic of relevance for us given our upstream supply chains, and BVB accounts for these aspects accordingly. They are not currently considered necessary to facilitate an understanding of the Company's business performance, business results or position.

Although the environmental topics of conservation and environmental protection and mobility are relevant to BVB and are aspects that we take into account, they are currently not considered necessary to facilitate an understanding of the Company's business performance, business results or position.

BVB's efforts to combat corruption and bribery form part of the Company's compliance and risk management work and are presented, in line with the recommendations of the GRI Standards, under Borussia Dortmund GmbH & Co. KGaA's general disclosures.

Our business model, as well as the group structure, management and strategy, are summarised on pages 14 and 15 and are described in detail in the Annual Report.

LIMITED ASSURANCE REPORT OF THE INDEPENDENT PRACTITIONER REGARDING THE NON-FINANCIAL STATEMENT

To Borussia Dortmund GmbH & Co. Kommanditgesellschaft auf Aktien, Dortmund/Germany

Our Engagement

We have performed a limited assurance engagement on the separate consolidated non-financial report pursuant to Section 315b German Commercial Code (HGB) of Borussia Dortmund GmbH & Co. Kommanditgesellschaft auf Aktien, Dortmund/Germany, ("the Company") for the financial year from July 1, 2021 to June 30, 2022 (hereafter referred to as "non-financial statement"). This separate non-financial report will be integrated into the Company's sustainability report, which is expected to be made available to us after the date of this limited assurance report. The separate non-financial report comprises the text passages of Borussia Dortmund GmbH & Co. Kommanditgesellschaft auf Aktien's sustainability report that are marked with an arrow ("➡").

Our engagement did not cover any sections not marked with an "➡" nor any other disclosures of Borussia Dortmund GmbH & Co. Kommanditgesellschaft auf Aktien's sustainability report nor any external sources of documentation or expert opinions referenced in the non-financial statement.

Responsibilities of the Executive Directors

The executive directors of the Company are responsible for the preparation of the non-financial statement in accordance with Section 315c in conjunction with Sections 289c to 289e HGB and Article 8 of Regulation (EU) 2020/852 of the European Parliament and the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (hereafter referred to as "EU Taxonomy Regulation") and the delegated acts adopted thereon, as well as with their own interpretation of the wording and terminology contained in the EU Taxonomy Regulation and the

delegated acts adopted thereon, as is presented in section "EU Taxonomy" of the non-financial statement.

These responsibilities of the executive directors include the selection and application of appropriate methods regarding the non-financial statement and the use of assumptions and estimates for individual non-financial disclosures of the Group which are reasonable under the given circumstances. In addition, the executive directors are responsible for such internal control as they have determined necessary to enable the preparation of a non-financial statement that is free from material misstatement due to fraudulent behavior (manipulation of the non-financial statement) or error.

Some of the wording and terminology contained in the EU Taxonomy Regulation and the delegated acts adopted thereon are still subject to considerable interpretation uncertainty and have not yet been officially clarified. Therefore, the executive directors have laid down their own interpretation of the EU Taxonomy Regulation and of the delegated acts adopted thereon in section "EU Taxonomy" of the non-financial statement. They are responsible for the reasonableness of this interpretation. As there is the inherent risk that indefinite legal concepts may allow for various interpretations, the legal conformity of the interpretation is prone to uncertainty.

The preciseness and completeness of the environmental data in the non-financial statement is subject to inherent restrictions resulting from the manner in which the data was collected and calculated as well as from assumptions made.

Independence and Quality Assurance of the Audit Firm

We have complied with the German professional requirements on independence and other professional rules of conduct.

Our firm applies the national statutory rules and professional announcements – particularly of the "Professional Charter for German Public Auditors and German Sworn Auditors" (BS WP/vBP) and of the IDW Quality Assurance Standard "Quality Assurance Requirements in Audit Practices" (IDW QS 1) promulgated by the Institut der Wirtschaftsprüfer (IDW) and does therefore maintain a comprehensive quality assurance system comprising documented regulations and measures in respect of compliance with professional rules of conduct, professional standards, as well as relevant statutory and other legal requirements.

Responsibilities of the Practitioner

Our responsibility is to express a conclusion on the non-financial statement based on our work performed within our limited assurance engagement.

We conducted our work in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", adopted by the IAASB. This Standard requires that we plan and perform the assurance engagement so that we can conclude with limited assurance whether matters have come to our attention to cause us to believe that the non-financial statement of the Company, with the exception of the external sources of documentation or expert opinions referenced therein, has not been prepared, in all material respects, in accordance with Section 315c in conjunction with Sections 289c to 289e HGB and the EU Taxonomy Regulation and the delegated acts adopted thereon, as well as with the interpretation by the executive directors presented

in section "EU Taxonomy" of the non-financial statement.

The procedures performed in a limited assurance engagement are less in extent than in a reasonable assurance engagement; consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. The choice of assurance work is subject to the practitioner's professional judgment.

Within the scope of our limited assurance engagement, which we performed primarily during the months from June to August 2022, we performed, among others, the following procedures and other work:

- Obtaining an understanding of the structure of the Group's sustainability organization and of the stakeholder engagement,
- Interviewing relevant employees involved about the process of preparation, including the arrangements and measures in place, for the preparation of the non-financial statement as well as about disclosures contained in the non-financial statement,
- Identification of risks of material misstatement in the non-financial statement,
- Analytical evaluation of selected disclosures contained in the non-financial statement,
- Cross validation of selected disclosures and the corresponding data in the consolidated financial statements as well as in the combined management report,
- Evaluation of the presentation of the sustainability performance,



This is our **Communication on Progress** in implementing the Ten Principles of the **United Nations Global Compact** and supporting broader UN goals.

We welcome feedback on its contents.



GRI content index, including the ten principles of the UN Global Compact (UNGC)

Borussia Dortmund GmbH & Co. KGaA has reported in accordance with the GRI Standards for the period 01.07.2021 to 30.06.2022

- Evaluation of the process to identify taxonomy-eligible economic activities and the corresponding disclosures in the non-financial statement.

The determination of the disclosures pursuant to Article 8 of the EU Taxonomy Regulation requires the executive directors to make interpretations of indefinite legal concepts. As there is the inherent risk that indefinite legal concepts may allow for various interpretations, the legal conformity of the interpretation, and hence our related examination, is prone to uncertainty.

Practitioner's Conclusion

Based on the work performed and the evidence obtained, nothing has come to our attention that causes us to believe that the separate consolidated non-financial report of the Company for the financial year from July 1, 2021 to June 30, 2022 has not been prepared, in all material respects, in accordance with Section 315c in conjunction with Sections 289c to 289e HGB and the EU Taxonomy Regulation and the delegated acts adopted thereon, as well as with the interpretation by the executive directors presented in section "EU Taxonomy" of the non-financial statement.

Our conclusion does not relate to any sections not marked with an "■" nor any other disclosures of Borussia Dortmund GmbH & Co. Kommanditge-

Düsseldorf/Germany, August 19, 2022

Deloitte GmbH
Wirtschaftsprüfungsgesellschaft

sellschaft auf Aktien's sustainability report, which is expected to be made available to us after the date of this limited assurance report, nor any external sources of documentation or expert opinions referenced in the non-financial statement.

Restriction of Use

We issue this report as stipulated in the engagement letter agreed with the Company (including the "General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (German Public Auditors and Public Audit Firms)" as of January 1, 2017 promulgated by the Institut der Wirtschaftsprüfer (IDW)). We draw attention to the fact that the assurance engagement was performed for the purposes of the Company and the report is solely designed for informing the Company about the findings of the assurance engagement. Therefore, it may not be suitable for another than the aforementioned purpose. Hence, this report should not be used by third parties as a basis for any (asset) decision.

We are liable sole to the Company. However, we do not accept or assume liability to third parties. Our conclusion was not modified in this respect.

Signed:
(René Kadlubowski)
Wirtschaftsprüfer
(German Public Auditor)

Signed:
(ppa. Dr. Matthias Schmidt)

Disclosure number	UNGC principles	Page/direct answer	Compliance	Comments	
GRI 1: Foundation 2021					
1	Foundation	138	●		
GRI 2: General Disclosures 2021					
The organisation and its reporting practices	2-1	Organisational details	14, 138	●	
	2-2	Entities included in the organisation's sustainability reporting	14	●	
	2-3	Reporting period, frequency and contact point	138	●	
	2-4	Restatements of information	23	●	
	2-5	External assurance	138	●	
Activities and workers	2-6	Activities, value chain and other business relationships	14	●	
	2-7	Employees	5, 106, 107	●	
	2-8	Workers who are not employees		●	On match days: club volunteers and security and catering staff
Governance	2-9	Governance structure and composition	14, 15	●	
	2-10	Nomination and selection of the highest governance body	15	●	
	2-11	Chair of the highest governance body	15	●	
	2-12	Role of the highest governance body in overseeing the management of impacts	16	●	
	2-13	Delegation of responsibility for managing impacts	17	●	
	2-14	Role of the highest governance body in sustainability reporting	16	●	
	2-15	Conflicts of interest	16	●	
	2-16	Communication of critical concerns	17	●	
	2-17	Collective knowledge of the highest governance body	16	●	
	2-18	Evaluation of the performance of the highest governance body	16	●	
	2-19	Remuneration policies	17	●	
	2-20	Process to determine remuneration	17	●	
	2-21	Annual total compensation ratio	17	●	
	Strategy, policies and practices	2-22	Statement on sustainable development strategy	6, 24, 25, 26, 27	●
2-23		Policy commitments	17, 88, 89	●	
2-24		Embedding policy commitments	17, 88, 89	●	
2-25		Processes to remediate negative impacts	17, 18, 19	●	
2-26		Mechanisms for seeking advice and raising concerns	18	●	
Stakeholder engagement	2-27	Compliance with laws and regulations	17	●	
	2-28	Membership associations	18	●	
	2-29	Approach to stakeholder engagement	20	●	
	2-30	Collective bargaining agreements	106	●	
GRI 3: Material Topics 2021, broken down by focal points of our work					
GRI 3: Material Topics 2021	3-1	Process to determine material topics	22	●	
	3-2	List of material topics	23	●	

Compliance:
● full, ● partial, ○ non-compliance

For the Content Index - Essentials Service, GRI Services reviewed that the GRI content index is clearly presented, in a manner consistent with the Standards, and that the references for disclosures 2-1 to 2-5, 3-1 and 3-2 are aligned with the appropriate sections in the body of the report.

Borussia Dortmund GmbH & Co. KGaA has reported in accordance with the GRI Standards for the period 01.07.2021 to 30.06.2022

Disclosure number	UNGC principles	Page/direct answer	Compliance	Comments
Focal points of our work and material topics				
Focal point of our work: Professional football 1, 2, 4, 5, 6 31 et seq.				
Peak performance				
GRI 3: Material Topics 2021	3.3	Management of material topics	32	●
		Standings and points	4, 33, 38	● BVB disclosure
		Net transfer income	38	● BVB disclosure
		Participation in competitions	38, 39	● BVB disclosure
		Squad size	39	● BVB disclosure
Promoting youth football				
GRI 3: Material Topics 2021	3.3	Management of material topics	40, 42	●
		Athletic objectives per age group and target achievement	40	● BVB disclosure
		Permanent staff at the Youth Academy (incl. U23s)	49	● BVB disclosure
		Teaching staff	49	● BVB disclosure
		Number of partner schools with players and total number of pupils	49	● BVB disclosure
		Players' average school report grade at the three elite schools	49	● BVB disclosure
		Number of U19 and U17 national titles	49	● BVB disclosure
		Coaches at the BVB Evonik Football Academy	49	● BVB disclosure
		Number of youth players who become pros	49	● BVB disclosure
		Kids and teenagers in Football Academy	49	● BVB disclosure
Focal point of our work: BVB, its fans and the region 1, 2 51 et seq.				
Fan community				
GRI 3: Material Topics 2021	3.3	Management of material topics	56	●
		Incidents of racism, discrimination and violence	59	● BVB disclosure
		Number of fan clubs and members	5, 59	● BVB disclosure
Diversity and anti-discrimination				
GRI 3: Material Topics 2021	3.3	Management of material topics	66	●
		Projects promoting a remembrance culture and historical and political education	66, 68	● BVB disclosure
Spectator safety				
GRI 3: Material Topics 2021	3.3	Management of material topics	72	●
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	5, 72	●
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	73	●
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	73	●
Communication				
GRI 3: Material Topics 2021	3.3	Management of material topics	74	●
		Number of followers	75	● BVB disclosure
BVB's "leuchte auf" foundation				
GRI 3: Material Topics 2021	3.3	Management of material topics	76	●
GRI 203: Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts	5, 79	●
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	5, 76, 79	●
	413-2	Operations with significant actual and potential negative impacts on local communities	None	●
		Donations	79	● BVB disclosure

Compliance: ● full, ● partial, ○ non-compliance

Borussia Dortmund GmbH & Co. KGaA has reported in accordance with the GRI Standards for the period 01.07.2021 to 30.06.2022

Disclosure number	UNGC principles	Page/direct answer	Compliance	Comments
Focal point of our work: Economic approach 1, 2, 10 81, 88				
Economic success				
GRI 3: Material Topics 2021	3.3	Management of material topics	16, 82, 84, 85, 86, 87	●
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	4, 83	●
	201-2	Financial implications and other risks and opportunities due to climate change	16, 17	●
	201-4	Financial assistance received from government	None	●
		Revenue trend and breakdown	82	● BVB disclosure
		Attendance figures	136	● BVB disclosure
		Ticket prices	85	● BVB disclosure
		Season ticket holders	85	● BVB disclosure
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	15	●
	205-2	Communication and training about anti-corruption policies and procedures	72	● Limited to steward training
	205-3	Confirmed incidents of corruption and actions taken	None	●
GRI 206: Anti-competitive Behaviour 2016	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	None	●
GRI 415: Public Policy 2016	415-1	Political contributions	None	●
Supply chain and product responsibility				
GRI 3: Material Topics 2021	3.3	Management of material topics	88	●
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	89	● TBD. Currently: number of vendors
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	89, 90, 93	●
	308-2	Negative environmental impacts in the supply chain and actions taken	17	●
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	90, 93	●
	414-2	Negative social impacts in the supply chain and actions taken	17	●
		Product return rate	137	● BVB disclosure
		Tickets for VIP lounges sold		○ Not covered in this season
GRI 417: Marketing and Labelling 2016	417-1	Requirements for product and service information and labelling	91	●
	417-2	Incidents of non-compliance concerning product and service information and labelling	None	●
	417-3	Incidents of non-compliance concerning marketing communications	None	●
		Service rating		○ Once again not covered in this season due to the COVID-19 pandemic
Sponsors				
GRI 3: Material Topics 2021	3.3	Management of material topics	94	●
		Term of agreements	95	● BVB disclosure
Economic factor in the region				
GRI 3: Material Topics 2021	3.3	Management of material topics	96	●
GRI 203: Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts	79	● See also "leuchte auf" foundation
		Sold-out home matches	None	● BVB disclosure

Compliance: ● full, ● partial, ○ non-compliance

Borussia Dortmund GmbH & Co. KGaA has reported in accordance with the GRI Standards for the period 01.07.2021 to 30.06.2022

	Disclosure number	UNGC principles	Page/direct answer	Compliance	Comments
Focal point of our work: Holistic HR work					
3, 4, 5, 6 99 et seq.					
Responsible employer					
GRI 3: Material Topics 2021	3.3	Management of material topics	100, 106	●	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	105, 107	●	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	106	●	
	401-3	Parental leave	107	●	
Occupational health and safety					
GRI 3: Material Topics 2021	3.3	Management of material topics	108	●	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	108	●	
	403-2	Hazard identification, risk assessment, and incident investigation	108	●	
	403-3	Occupational health services	108	●	
	403-4	Worker participation, consultation, and communication on occupational health and safety	108	●	
	403-5	Worker training on occupational health and safety	72, 109	●	
	403-6	Promotion of worker health	108, 109	●	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	108	●	
	403-8	Workers covered by an occupational health and safety management system	Everyone	●	
	403-9	Work-related injuries		○	Not covered
	403-10	Work-related ill health	108	●	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee		○	Planned
	404-2	Programs for upgrading employee skills and transition assistance programs	105	●	
	404-3	Percentage of employees receiving regular performance and career development reviews	102	●	
		Number of trainees	107	●	BVB disclosure
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	106	●	
	405-2	Ratio of basic salary and remuneration of women to men	106	●	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	106	●	
Focal point of our work: Environmental responsibility					
7, 8, 9 111 et seq.					
Energy and emissions					
GRI 3: Material Topics 2021	3.3	Management of material topics	114	●	
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	5, 115	○	Electricity, gas, heating, fuel consumption
	302-2	Energy consumption outside of the organisation	117	○	
	302-3	Energy intensity	5, 115, 117	●	
	302-4	Reduction of energy consumption	115	●	
	302-5	Reductions in energy requirements of products and services	117	○	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	116	●	
	305-2	Energy indirect (Scope 2) GHG emissions	116	●	
	305-3	Other indirect (Scope 3) GHG emissions	116	○	Planned
	305-4	GHG emissions intensity	5, 115	●	
	305-5	Reduction of GHG emissions	116, 117	○	

Compliance: ● full, ○ partial, ○ non-compliance

Borussia Dortmund GmbH & Co. KGaA has reported in accordance with the GRI Standards for the period 01.07.2021 to 30.06.2022

	Disclosure number	UNGC principles	Page/direct answer	Compliance	Comments
Conservation and environmental protection					
GRI 3: Material Topics 2021	3.3	Management of material topics	118	●	
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	120	●	
	303-2	Management of water discharge-related impacts	120	●	
	303-3	Water withdrawal	5, 120, 121	●	
	303-4	Water discharge	120	○	
GRI 304: Biodiversity 2016	304-3	Habitats protected or restored	121-123	●	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	118, 119	●	
	306-2	Management of significant waste-related impacts	119, 120	●	
	306-3	Waste generated	5, 118, 119	●	
	306-4	Waste diverted from disposal	119	●	
	306-5	Waste directed to disposal	119	●	
Mobility					
GRI 3: Material Topics 2021	3.3	Management of material topics	124	●	
		Travel to/from stadium by fans	124	●	BVB disclosure
		Vehicle fleet fuel consumption	125	●	BVB disclosure

Compliance: ● full, ○ partial, ○ non-compliance

Content index with regard to the DFL sustainability guidelines

Sustainability guidelines	Page	Sustainability guidelines	Page	Sustainability guidelines	Page
1 Club management and organisation		2 Environment and resources		3 Stakeholder groups	
1.1 Strategy	25 et seq.	2.1 Environment and resource management	92, 118	3.1 Involvement & information exchange	20, 64, 65
1.2 Organisation	14, 17, 26	2.2 Buildings and infrastructure	111, 112, 114, 117	3.2 Diversity & inclusion	63, 64, 106
1.3 Compliance & code of conduct	14, 17 et seq.	2.3 Mobility	124, 125	3.3 Human resources	99 et seq.
1.4 Finances	15, 81 et seq., 94	2.4 Energy	114 et seq.	3.4 Health & safety	72, 108 et seq., 120
1.5 Supply chain management	88, 92	2.5 Food management	89, 118	3.5 Players	31 et seq., 40 et seq.
1.6 Digitalisation & innovation	86	2.6 Water	120	3.6 Fans	18, 21, 56 et seq., 59
1.7 Management & culture	14, 16, 60, 85, 104	2.7 CO ₂ emissions	115, 116	3.7 Social Commitment	45 et seq., 51, 53, 66 et seq., 70, 71, 76 et seq.
1.8 Communication & transparency	74	2.8 Waste management	119		

Key figures at a glance

Economic approach	2019/2020	2020/2021	2021/2022	GRI index
Equity	305,447 EUR '000	232,637 EUR '000	280,501 EUR '000	201-1
Revenue	370,196 EUR '000	334,171 EUR '000	351,645 EUR '000	201-1
Consolidated total operating proceeds	486,884 EUR '000	358,577 EUR '000	456,886 EUR '000	201-1
Operating result (EBITDA)	62,992 EUR '000	38,950 EUR '000	80,761 EUR '000	201-1
Net profit/net loss for the year	-43,953 EUR '000	-72,810 EUR '000	-35,059 EUR '000	201-1
Earnings per share	EUR -0.48	EUR -0.79	EUR -0.33	201-1
Number of shares (in thousands)	92,000	92,000	110,396	201-1
Average attendance	80,592	X**	41,800	BVB disclosure
Sold-out home match days per calendar year	2019: 23	2020: 6	2021: 0	203-2
On-site visits with manufacturers	Not determined	Not determined	Not determined	414-1
Negative social impacts in the supply chain	None	None	None	414-2
Confirmed incidents of corruption	None	None	None	205-3
Legal actions for anti-competitive behaviour	None	None	None	206-1
Average contractual term with Champion Partners	5 years	6 years	7 years	BVB disclosure
Athletic development	2019/2020	2020/2021	2021/2022	GRI index
Bundesliga ranking	2	3	2	BVB disclosure
Points	69	64	69	BVB disclosure
Champions League qualification	Yes	Yes	Yes	BVB disclosure
Number of youth players at the Youth Academy	178	195	216	BVB disclosure
Number of U19 and U17 national titles until the season	15	15	16	BVB disclosure
Number of youth players who signed with first and second division clubs	5	7	8	BVB disclosure
Number of children who have advanced from the Football Academy to the Youth Academy	48	52	69	BVB disclosure
Environmental responsibility	2019	2020	2021	GRI index
Total energy consumption within the organisation	20.4 GWh*	17 GWh*	20.4 GWh*	302-1
Energy intensity per seat and season	250.3 kWh*	208.9 kWh*	250.7 kWh*	302-3
Energy intensity per home match	885,436 kWh*	894,691 kWh*	703,392 kWh*	302-3
Green electricity fed back into Dortmund's electricity grid (SIP solar panels)	467,000 kWh*	421,306 kWh*	358,862 kWh*	302-4
GHG emissions intensity per seat and season	41.6 kg CO ₂ *	32.9 kg CO ₂ *	38.3 kg CO ₂ *	305-4
GHG emissions intensity per home match	147.2 t CO ₂ *	140.9 t CO ₂ *	107.6 t CO ₂ *	305-4
Reduction of GHG emissions due to using green energy	4,007 t CO ₂ *	3,600.8 t CO ₂ *	4,733 t CO ₂ *	305-5
Water intake	97,250 m ³ *	75,663 m ³ *	47,473 m ³ *	303-3
Vehicle fleet fuel consumption	293,064 l*	241,972 l*	247,623 l*	BVB disclosure
Employee kilometres travelled by train	523,863 km*	184,155 km*	200,586 km*	BVB disclosure
Waste generated (excl. food)	535 t*	232 t*	186 t*	306-3
Total food waste	202.4 m ³ *	X**	X**	BVB disclosure

* These figures relate to the respective calendar year and not the financial year.
 ** Not sufficiently meaningful due to the COVID-19 pandemic.

Social responsibility: Fans and club members	2019/2020	2020/2021	2021/2022	GRI index
Number of season tickets	55,500	55,500	55,000	BVB disclosure
Number of fan clubs	952	982	996	BVB disclosure
Number of club members	> 150,000	> 155,000	> 158,000	BVB disclosure
Donations received by the "leuchte auf" foundation	approx. EUR 380,000	approx. EUR 530,000	approx. EUR 530,000	BVB disclosure
Fines for BVB fan misconduct	EUR 137,125	None	EUR 157,000	BVB disclosure
Number of fines	6	0	19	BVB disclosure
Number of follows on social networks	35.9 million	41.4 million	52.5 million	BVB disclosure
Social responsibility: Employees	2019/2020	2020/2021	2021/2022	GRI index
Number of employees as at 30 June	879	785	834	2-7
Number of employees (season average)	902	806	827	2-7
Average age of employees	34.1 years	36.1 years	37.7 years	2-7
Ratio of women/men	31.2 w/68.8 m%	30 w/70 m%	29 w/71 m%	2-7
Staff turnover	18.95%	20.72%	17.37%	401-1
Number of employees on parental leave	26	28	31	401-3
Number of sick days taken	2,423	1,967	2,611	403-10
Illness rate	1.2%	1.1%	1.4%	403-10
Number of trainees	12	9	6	2-7
Trainees (in %)	1.37%	1.15%	0.96%	BVB disclosure
Hired (in %)	60%	80%	100%	BVB disclosure
Number of incidents of discrimination	None	None	None	406-1
Social responsibility: Product responsibility	2019/2020	2020/2021	2021/2022	GRI index
Average number of stewards on match days	720	720	701	BVB disclosure
Incidents of non-compliance concerning product Service information	None	None	None	417-2
Incidents of non-compliance concerning marketing communications	None	None	None	417-3
Merchandise return rate	7.44%	7.49%	6.64%	BVB disclosure



About this report/Publication details

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**GRI 1
 GRI 2-3 | Notes**

This Sustainability Report was prepared in accordance with the GRI Standards 2021. This is Borussia Dortmund's sixth annual Sustainability Report. The basis of reporting has not changed as against the prior year. Please see pages 131 et seq. for an overview of the relevant GRI disclosures (GRI content index).

The reporting period is the 2021/2022 season. Unless explicitly stated otherwise, all information pertains to the period from 1 July 2021 to 30 June 2022. This report was also prepared in accordance with the reporting requirements of the UN Global Compact, including the Communication on Progress (CoP) policy.

External consultants

Kugelfisch Kommunikation/RKDS Partners assisted in the preparation of this report and the associated internal processes related to the sustainability strategy, management approach and generation of data. Deloitte GmbH Wirtschaftsprüfungsgesellschaft reviewed the separate non-financial Group report. The report was prepared in accordance with the requirements of §§315b, 315c in conjunction with §§ 289c to 289e HGB. The limited assurance report can be found on pages 128-130.

GRI 2-5

Editorial notes

The copy deadline for this report was 30 June 2022. Material developments up to and including 30 September 2022 were included in this report and explicitly referred to as such. The most recent Sustainability Report was published on 31 October 2021 for the 2020/2021 season.

In the interest of readability, this report does not differentiate between genders and primarily refers to the male gender. References to the male gender also apply to all genders.

System limitations

The financial figures are based on the consolidated group of Borussia Dortmund GmbH & Co. KGaA. The representative offices in Singapore and Shanghai and the local fan shops were not included in the environmental figures. As was the case in previous reports, some environmental figures are reported on a calendar year basis for the sake of clarity.

Our progress at a glance

Environment

- Goal 1: From the end of 2024 onwards, certified climate and environmental protection
- Goal 2: Our merchandise products will be significantly more sustainable from the 2024/2025 season onwards
- Goal 3: We will promote environmental protection through education projects
- Goal 4: We will formulate a sustainable mobility concept for the 2024/2025 season
- Goal 5: We will have a sustainable events management in place by 2025
- Price of ticket includes public transport fares across North Rhine-Westphalia
- Launched an environmental education project in cooperation with the BVB Learning Centre
- Numerous events, activities and courses at BVB Educational Garden near the stadium
- We offset the CO₂ emissions from our team flights
- Feasibility study conducted on the use of mine drainage water and data collected to improve energy efficiency in the stadium
- In 2021, the solar panels on roof of SIGNAL IDUNA PARK generated 358,862 kWh of green electricity that was fed back into Dortmund's electricity grid (reduction in CO₂ emissions by 174 tonnes)
- Commissioned photovoltaic system with nominal capacity of 17,000 kWh at the Brackel sports management offices
- Launched bike leasing scheme
- Plans for further charging stations developed
- Use of green energy reduced CO₂ emissions by 4,733 tonnes in 2021
- Launched upcycled merchandise collection
- Launched fan scarf pilot project aimed at recycling in merchandising
- Biodiversity: repurposing green areas around the stadium to promote wildlife
- In 2021, in an effort to go climate neutral, our employees travelled a total of 200,586 kilometres by train (2020: 184,155 km).

Social

- #StandWithUkraine: BVB charity match against Dynamo Kyiv raises EUR 400,000
- More than 158,000 club members
- 996 fan clubs worldwide with > 65,000 members
- "Anti-Semitism and Professional Football" symposium at SIGNAL IDUNA PARK
- "#WeRemember" viewed 190,000 times on Instagram and YouTube
- 1,150 participants in trips to memorials in Poland since first trip
- 785 employees as at 30 June 2022
- "Leuchte auf" foundation donated approximately EUR 530,000 in 2021/2022
- 52,500,000 follows on social media
- Developed and implemented protocol to protect fans against sexualised violence
- Shelter put in place at the stadium as part of the "Panama" safety protocol

Economy

- 55,000 season tickets sold – demand for more than 80,000 additional season tickets
- Revenue: EUR 351.6 million
- Borussia Dortmund's equity: EUR 308.9 million
- Average contractual term with Champion Partners: 7 years
- 5 new sustainability partners