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BORUSSIA!***

***BORUSSIA
LEADS
THE WAY***



BORUSSIA DORTMUND GMBH & CO. KGAA

AT A GLANCE

BVB disclosure |

ATHLETIC DEVELOPMENT

2022/2023 table

			Played	W	U	N	Torverh.	Diff.	Pkt.
1.		FC Bayern Munich	34	21	8	5	92:38	54	71
2.		Borussia Dortmund	34	22	5	7	83:44	39	71
3.		RB Leipzig	34	20	6	8	64:41	23	66
4.		1. FC Union Berlin	34	18	8	8	51:38	13	62
5.		Sport-Club Freiburg	34	17	8	9	51:44	7	59
6.		Bayer 04 Leverkusen	34	14	8	12	57:49	8	50
7.		Eintracht Frankfurt	34	13	11	10	58:52	6	50
8.		VfL Wolfsburg	34	13	10	11	57:48	9	49
9.		1. FSV Mainz 05	34	12	10	12	54:55	-1	46
10.		Borussia M'gladbach	34	12	9	13	54:61	-7	45
11.		1. FC Cologne	34	10	12	12	49:54	-5	42
12.		TSG Hoffenheim	34	10	6	18	48:57	-9	36
13.		SV Werder Bremen	34	10	6	18	51:64	-13	36
14.		VfL Bochum 1848	34	10	5	19	40:72	-32	35
15.		FC Augsburg	34	9	7	18	42:63	-21	34
16.		VfB Stuttgart	34	7	12	15	45:57	-12	33
17.		FC Schalke 04	34	7	10	17	35:71	-36	31
18.		Hertha BSC	34	7	8	19	42:69	-27	29

GRI 201-1 |

BORUSSIA DORTMUND GROUP (IFRS)

Financial performance indicators (in EUR '000):	2022/2023	2021/2022***
Consolidated revenue	418,239	351,645
Gross transfer proceeds*	97,116	105,241
Consolidated total operating proceeds	515,355	456,886
Operating result (EBITDA)	123,220	83,826
Result from operating activities (EBIT)	16,911	-26,010
Net profit/net loss for the year	9,550	-31,888
Cash flows from operating activities	54,426	35,071
Cash flows from investing activities**	-76,750	-51,364
Free cash flow	-22,324	-16,293
Average number of shares (in thousands)	110,396	105,558
Earnings per share (in EUR)	0.09	-0.30

* For calculation of consolidated total operating proceeds only
 ** included for calculation of FCF only
 *** Change in prior-year items. Restatements in accordance with IAS 8.42.

ENVIRONMENTAL RESPONSIBILITY

302-1 |

Total energy consumption 2022/2023

17.0 GWh



GRI 302-2

Energy used per stadium seat in 2022/2023

208.9 kWh



305-4 |

GHG emissions per stadium seat

29.8 kg



GRI 306-3

Total waste generated (excl. food waste) in 2022/2023

434 tonnes



GRI 303-3

Water consumption in 2022/2023

70,553 m³

2021/2022 reduction: -8,860 m³



SOCIAL RESPONSIBILITY

Eigener Indikator |

Fan clubs

1,037



BVB disclosure

Club members

≈179,000



GRI 2-7 |

Employees

913
as at 30 June 2023



GRI 410-1 |

Spectator safety

751
stewards



GRI 203-2
GRI 413-1

"leuchte auf" foundation donations in 2022/2023

≈€407,000



"WE'LL KEEP AT IT AND WE'LL DO BETTER."



Hans-Joachim Watzke



Thomas Treß



Carsten Cramer

GRI 2-22 | **Dear reader,**

You're not likely to get a more objective assessment of the past season than the one provided by Edin Terzić. But we all know the emotion, the disappointment, the sweat and tears behind that laconic summary. Think back to that last match day in May and the moment of shock and silence in the stadium after the final whistle. Not because of the pain of missing out on the title, but because of the unrivalled solidarity that the BVB family had once again shown on the pitch, in the stands, across the city and far beyond. "Today's pain is what will motivate us tomorrow." Celebrating victory together and standing shoulder-to-shoulder in defeat: that's the true BVB way.

It is not at all easy to sum up this season as a whole. On the pitch, the Bundesliga was more exciting than ever. The title race, qualifying for Europe, the comedown – a nail-biter right down to the last minute. BVB was right there shaping events, and yet after daring to dream we let the title slip through our grasp.

We have clear momentum to carry us forward, with a team of young, hungry and exceptionally talented players who have outstanding potential. The team brushed off setbacks throughout the season and showed they could deliver a stellar performance. We have a sports management team who embody the utmost skill and passion, and our professional staff are behind them all the way. And then there are our fans, who are unri-

valled in their loyalty and belief in the club. We will all be rewarded for the moments of suffering we have shared. We are convinced of that and will give it our all to make sure we do.

We have to look to the future. There's work to be done. The myriad challenges across the various competitions will not diminish, and the range of tasks we face is formidable.

The sporting team under Sebastian Kehl and Edin Terzić is a badge of continuity, but departures such as those of Jude Bellingham or Raphaël Guerreiro require new solutions. There is also an exciting pool of young talent with a bright future ahead of them – just look at the fantastic season the U19s have enjoyed and the "BVB block" in the U17 DFB selections. Last but by no means least are the U23s. Here in the third division, BVB offers exceptional development opportunities and a springboard into professional football for ambitious young players fresh out of the youth game who are not yet ready for the challenges of a Champions League side. The two women's teams also chalked up an encouraging performance, both sailing comfortably to where they wanted to be in terms of promotion. The U17 girls' team newly formed for the 2023/2024 season rounds out the progress made developing women's football at BVB.

In the economic context, looking to the future means taking into consideration the crises of the recent past and those we're still grappling with. The financial hit that professional football took during the COVID-19 pandemic is still very much being felt, and the economic viability of league competitions is the key focus for a strong BVB. And it is not enough to sit back and complain about glaring inequalities: to remain competitive, our international marketing activities have to leverage the unique opportunities offered by our highly emotive product. Staying true to BVB's values is indispensable for our credibility and the close relationship we enjoy with our fans. With this in mind, the BVB family works together in constant dialogue via a variety of formats – something we experienced again in the process of formulating the statement of core values for Ballspielverein Borussia 09 e. V. Dortmund.

In a difficult social environment, we remain optimistic because we know that football has helped overcome so many crises and has emerged from them even stronger. Looking to digital and virtual processes and artificial intelligence, we are also convinced that the unrivalled excitement of being fully immersed in a shared football experience is far from having unlocked its full potential. Football will and should remain a genuine experience.

And that involves acting responsibly. Our unwavering commitment to social progress without dis-

crimination and our work to combat anti-Semitism and racism are recognised and have an impact that reaches far beyond our fan community. The dialogue this involves is an intense and enriching experience. BVB, its fans, employees and partners represent a strong social force that stands up to divisive tendencies.

We have also taken up the challenge as we strive to achieve ecological goals. In football, we should not use our appeal to moralise. Instead, we need to take a practical and hands-on approach to inspire people and give future generations the opportunity to enjoy football unhindered. To that end we have renewed our commitment to the UN Global Compact and are working towards an ISO 14001-certified environmental management system. We will make structured and targeted efforts to limit the adverse impact we have on the environment, and the new structures and resources established for this purpose are setting new energy and emissions standards for the club.

BVB has a bright future ahead of it and we take great pleasure in working with our exceptionally committed employees as we strive to make that a reality. This report addresses the progress we continued to make in the past season, and the same applies to the coming financial year: we'll keep at it and we'll do better.

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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*GRI: Global Reporting Initiative

STRUCTURED DEVELOPMENT MANAGING SUSTAINABILITY

- Sustainability context
- Generell disclosures
- Stakeholder dialogue
- Our material topics
- Our sustainable development

Echte Liebe.





BVB IN THE SOCIAL CONTEXT

■ **BVB paves the way toward an even more sustainable future**

Rising up to meet ecological and social challenges is a task for society as a whole, and the expectations are constantly growing for football clubs to take on ever greater responsibility. In the reporting period, the first and second Bundesliga divisions became the first major professional football leagues to include binding sustainability guidelines in their licensing regulations for 2023/2024. The guidelines will be introduced in a phased process: in a first step, non-compliance or an inadequate response to the criteria will trigger notifications at the club level instead of sanctions or penalties.

In the area of sustainability reporting, EU lawmakers are laying down a new gauntlet for businesses – football clubs included. One requirement of the EU's new Corporate Sustainability Reporting Directive (CSRD) is for all listed companies to report in even greater detail about how their business models affect sustainability and how external sustainability factors influence their activities.

Borussia Dortmund recognises the major opportunity offered by the Bundesliga and statutory framework described above, which is set to continue evolving in the future. Within its own strategy, BVB has thus begun work to implement an environmental management system as one of the next logical key steps in its sustainable develop-

ment. The goal is to measure, manage and regularly review BVB's environmental performance. With this in mind, the club's first environmental manager was hired at the beginning of 2023.

Mobility and its impact on greenhouse gas emissions is one of the key areas of Borussia Dortmund's corporate responsibility, because team travel and particularly fans' travel to and from the stadium has an enormous impact on BVB's carbon footprint. For more than 30 years now, match tickets have included travel passes for public transport. The club went a step further in the 2021/2022 season, expanding the initiative to include free match-day travel from and to destinations anywhere in the state of North Rhine-Westphalia.

The overriding objective is to ensure climate-friendly match operations that ease the burden on the environment and the city. Spectators were asked about their mobility choices in a survey carried out in October 2022. The results revealed a good starting point. Just 32% of respondents travelled to SIGNAL IDUNA PARK by car, 47% took the bus, tram or train, and 21% walked or cycled.

■ **Internationalisation and centralised marketing**

TV marketing is one of the key revenue streams in professional club football. In international TV marketing in particular, the Bundesliga lags far behind the English Premier League and Spain's La Liga and this poses the long-term risk of no longer being able to compete financially with Europe's top leagues. The move to open up the Bundesliga to investors was an attempt to strengthen this competitive position.

At the end of May 2023, the necessary two-thirds majority for the entry of an external investor had not been achieved as part of the vote at the DFL general meeting. DFL Deutsche Fußball Liga GmbH had expected to generate around EUR 2 billion in fresh capital, to be used to bolster overall marketing activities for the Bundesliga – primarily abroad. A fixed amount had also been earmarked to finance local infrastructure projects for the 36 professional clubs.

■ **The war in Ukraine and its consequences**

There is currently no end in sight to the war in Ukraine and the social and economic ramifications that are playing out in Germany. On the one hand, hundreds of thousands of refugees continue to be met with a high level of solidarity and support among the general public. On the other, increased commodity, energy and consumer prices are pushing up inflation and eroding the purchasing power of ordinary citizens.

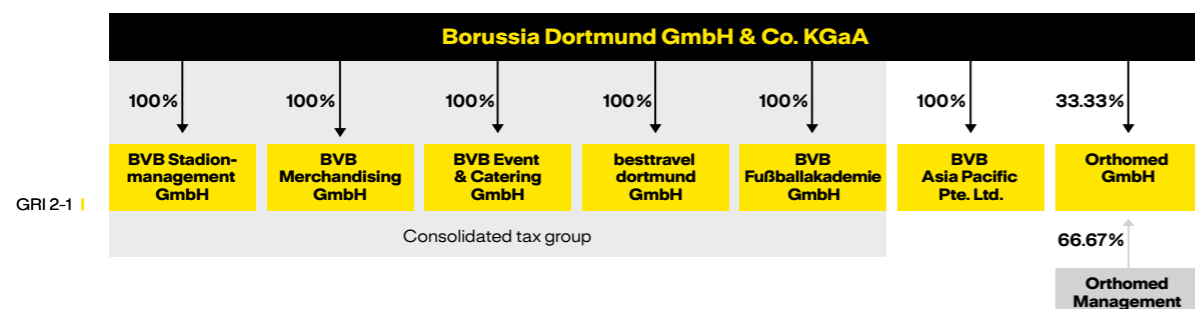
Borussia Dortmund is also affected by the somewhat recessionary trend in the economy, which could hamper revenue potential in certain cases, and in particular the sharp increase in commodity, energy and consumer prices, which is driving up costs. However, the German government has approved a cap on electricity, gas and heating prices for businesses. Based on the legislation that has been passed, Borussia Dortmund expects cost savings in the single-digit millions in calendar year 2023 as against the original energy price calculations, which were extremely high given the market situation without government intervention.



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.



GRI 2-1

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.

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. The Company, whose registered

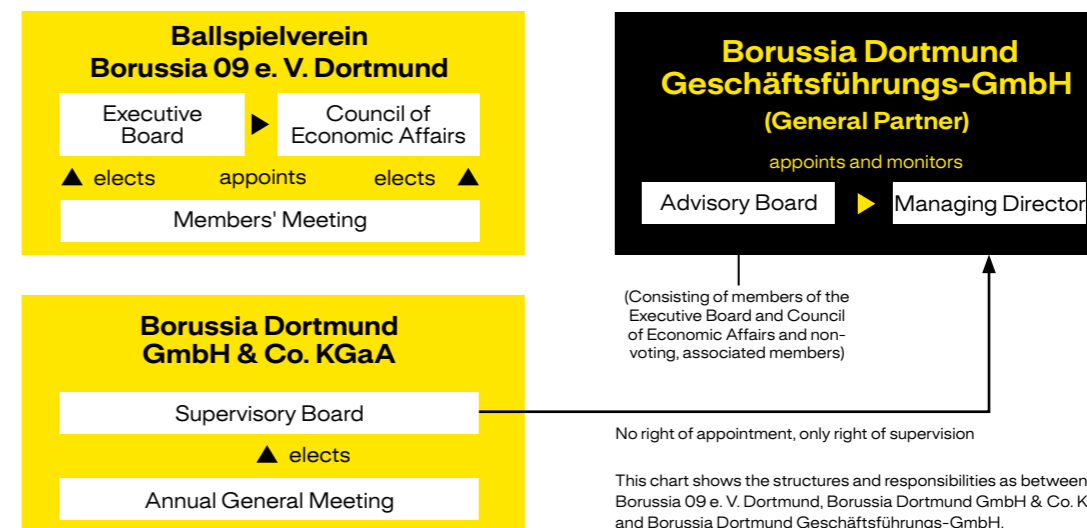
GRI 2-6 | office is in Dortmund, focusses primarily on its operations at its headquarters, SIGNAL IDUNA PARK, the FanWelt service centre, the training grounds and the BVB Football Academy. It also operates six fan shops throughout the region. As part of our internationalisation strategy, we opened

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 "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.

GRI 2-9
DFL 1.3
DFL 1.7



GRI 2-10

GRI 2-9

This chart shows the structures and responsibilities as between BV Borussia 09 e. V. Dortmund, Borussia Dortmund GmbH & Co. KGaA and Borussia Dortmund Geschäftsführungs-GmbH.

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 Lunow (President), his deputy Silke Seidel and Bernd Möllmann (Treasurer). In December 2021, Borussia Dortmund formed an audit committee that meets at least twice per financial year. The three-member Audit Committee is responsible primarily for monitoring the accounting process, the effectiveness of the internal control system, the risk management system and the internal audit system, the audit of the financial statements and the audit of accounting and compliance. The committee comprises three members: Prof. Pellens, Ulrich Leitermann and Silke Seidel. The nine-member 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.

GRI 2-11

However, the rights and duties of the Supervisory Board are limited. Specifically, it has no authority with respect to matters involving personnel, in other words 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 Commit-

tee 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.

GRI 205-1

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

DFL 1.4

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.



Separate non-financial Group report

CORPORATE GOVERNANCE, COMPLIANCE AND RISK MANAGEMENT

GRI-3.3 DFL 1.7

By taking an integrated governance, risk and compliance approach, management created a control framework for BVB aimed at an appropriate and effective internal control and risk management system. This was the intention behind creating the Compliance & Risk Management department, the internal control system (ICS) and Internal Audit and forming an Audit Committee from among the ranks of the Supervisory Board. In this context, independent monitoring and audits are also conducted, in particular by virtue of the audits conducted by Internal Audit and its reports to management and the Audit Committee of the Supervisory Board and by virtue of other external audits.

GRI 201-2

CORPORATE GOVERNANCE

One of the foundations of our success is our responsible and ethical conduct. This is something that can be counted on, and not just by our fans. 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. 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.

Unless otherwise disclosed in the declaration of conformity, the management and the Supervisory Board follow the recommendations of the German Corporate Governance Code. The business of Borussia Dortmund GmbH & Co. KGaA is managed with the objective of creating sustainable added value in the interests of the Company.

The management sets the Company's strategic course in consultation with the Supervisory Board and ensures that the strategies adopted are implemented. Our corporate culture rests on the pillars of sustainability, integrity and sound corporate leadership. These inform our dealings with customers, suppliers, employees, limited liability shareholders and the Company as a whole. The management is responsible for defining and communicating its strategic objectives. We rely on our executives and employees to demonstrate a sense of responsibility and initiative when carrying out their functions, and have agreed clear management principles with them.

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 parties. 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.

GRI 2-12 GRI 2-17 | 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.

GRI 2-14 | The collective knowledge of the highest governance body is set out in detail in the corporate governance declaration. 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 2-13 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

The remuneration of the Supervisory Board and of the management is presented in the remuneration report section of the annual report and in the notes to the consolidated statement of financial position.

GRI 2-19 GRI 2-20



In financial year 2022/2023, the total remuneration ratio (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 in the respective period) amounted to 44.03 (2021/2022 season: 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.

GRI 2-21

The calculation was performed on 30 June 2023. 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.

COMPLIANCE

GRI 2-27
DFL 1.3

■ Borussia Dortmund and compliance

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. The Compliance Management department handles coordination. 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. Managers and the compliance officers lead by example in our Company.

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

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 Sustainability Regulations. 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. In addition, a new anti-corruption policy was introduced in the reporting period, and a quarterly compliance scorecard was implemented for management communication.

GRI 308-2
GRI 414-2

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.

■ 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 operates a whistleblower system and has in place a whistleblower policy 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.

GRI 2-25
GRI 2-26
GRI 406-1
DFL 3.6

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 updated BVB Code of Conduct and data protection and data security requirements. The whistleblower system is operated by an external service provider and among other things enables the whistleblower to communicate securely and anonymously with BVB.

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 Association (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 (selected examples):

- 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

RISK MANAGEMENT

GRI 2-25
GRI 201-2

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. 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.

Finance is responsible for coordinating, managing, expanding, performing quantitative assessments of and further developing the risk management system. The qualitative evaluation of risks is a task shared between the departments and Controlling. The governing bodies of Borussia Dortmund are informed of the Group's current risk profile on a quarterly and ad hoc basis. The risk policy was revised in the reporting period and the quantification was expanded to cover all risks.

During the reporting period, no risk was added, bringing the number of individual risks to 61, with 27 individual risks being classified as high-priority risks (2021/2022: 28). Of those, the following 19 high-priority risks must be disclosed, however in BVB's assessment in the context of risk management they are not highly likely to have material adverse effects on the reportable topics in accordance with § 289c (3) sentence 1 nos. 3 and 4 HGB.

- 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 Sustainability Regulations (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)
- Potential stadium catastrophes (spectator safety)
- Environment and climate change (energy and emissions, conservation and environmental protection)

GRI 201-2



▼ BVB round table: sustainability with our partners

OUR STAKEHOLDER DIALOGUE

GRI 2-29
DFL 3.1

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 gain new momentum 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. Three further substantive aspects are particularly significant to us in the context of sustainability: leveraging our appeal to raise awareness and exert influence, cooperating with others to develop and refine standards and conditions for our business together, and forming partnerships to implement projects and innovative approaches.

Our highly-rated service hotline plays a particularly important role in this regard.

With the Fan Delegates' Meeting, which was held in person for all official BVB fan clubs on 30 August 2022, and the Fan Council, which met every seven times during the reporting period, we have institutionalised the communication with our various fan groups. The four Fan Council working groups met three times during the season to discuss merchandising, digital topics, ticketing and match day organisation. We also hosted four fan day events during the reporting period covering specific fan-relevant content.

Our press conferences were again held as 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. BVB's second education fair held at the training ground in Dortmund-Brackel was a fantastic opportunity to communicate with young fans. School groups are regularly invited to the BVB Learning Centre to learn about socially relevant issues, and each year tens of thousands of fans make active use of the opportunity to interact directly on stadium tours.

For the first time, the BVB Evonik Football Academy hosted a meeting of Germany's Bundesliga football academies. More than 80 guests representing a total of 34 Bundesliga clubs came together at SIGNAL IDUNA PARK for a fascinating exchange of ideas and information.

The second BVB sustainability round table with partners and sponsors was held in June 2023, and featured a lively dialogue in which participants shared their experiences and expectations. One specific topic of discussion was the issue of

fan mobility. The sustainability aspects of the new DFL licensing conditions also triggered in-depth discussions between the responsible staff at various professional football clubs. This generates synergies and ensures efficient progress.

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

In organising match-day operations, 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 institutions. We are in close contact with our vendors to discuss expectations, existing processes and possibilities, especially in connection with the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz, "LkSG").



▼ Meeting of Bundesliga football academies

➔ Separate non-financial Group report

OUR MATERIAL TOPICS

BVB uses the GRI Standards for its sustainability reporting. From the 2021/2022 reporting period onward, the Sustainability Report has been prepared on the basis of the underlying GRI Universal Standards, which were revised in autumn 2021. The material topics were reviewed in the spring of 2023.

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).



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

GRI 3-1 | Process pursuant to GRI 3: Material Topics 2021

In accordance with GRI 3: Material Topics 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.

- Consequences for BVB relating to the economic, ecological and/or social impacts, e.g., risks to the business model or reputational risks
- 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 resulted in terms and classifications being defined: The substantive classifications were changed as follows compared to the prior-year report:

GRI 2-4 |

Since the material topic "Occupational health and safety" concerns aspects relating to employees as well as aspects relating to professional sport, in consultation with the responsible departments it was decided as part of the annual review that this material topic would be allocated to the two material topics "Responsible employer" and "Peak performance" for a clearer understanding the aspects covered by it.

GRI 3-2 | 15 material topics in 5 focal points of our work

As a result of the aforementioned process, 15 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.

Outlook for the European Sustainability Reporting Standards (ESRS)

We will factor in the ESRS requirements to assess the dimensions of "impact materiality" and "financial materiality" as part of the planned update to the materiality analysis in the first half of 2024.

Focal points of our work/ material topics	Allocation of the doubly material topics to aspects (§ 289c (2) HGB)
Always working hard to stay on top: Professional football	
➔ 1. Peak performance	Social matters
➔ 2. Promoting youth football	
Always in tune: BVB, its fans and the region	
➔ 3. Fan community	Social matters
➔ 4. Diversity and anti-discrimination	Social matters
➔ 5. Spectator safety	Social matters
➔ 6. Communication	Social matters
➔ 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	Employee matters
Always thinking ecologically: Environmental responsibility	
➔ 13. Energy and emissions	Environmental matters
➔ 14. Conservation and environmental protection	
➔ 15. Mobility	

➔ These seven topics are part of the separate non-financial Group report.



SUSTAINABLE DEVELOPMENT

GRI 2-22

Statement of the management on sustainable development and the UN Global Compact

The UN Global Compact (UNGC) is the United Nations' voluntary business initiative for sustainable and responsible corporate governance. Borussia Dortmund joined the United Nations Global Compact in the 2021/2022 season – the first Bundesliga club and only the second European football club to do so. By publishing this Communication on Progress (CoP), we are meeting our annual reporting and transparency obligations associated with extending our commitment to the UN Global Compact.

BVB 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 development Goals (SDGs). Borussia Dortmund clearly communicates this commitment to its stakeholders and the general public. We aim to make the best use of current and future growth opportunities, taking a long-term and forward-looking approach in both sporting and financial terms. Borussia Dortmund pursues the strategic objective of positioning itself as a

modern football company for the long term and remaining in the top flight of the Bundesliga. All of Borussia Dortmund's actions are based on the objective of maximising sporting success without incurring new debt. In line with this objective, we are constantly striving through professional rights marketing to sustainably increase revenue and business results, and thus also the value of the company.

The current strategy includes sustainably adjusting athletic prospects and an increased focus on promoting youth football. It involves our fans, optimises use of the Borussia Dortmund brand, gradually improves the financial structures and fosters sustainable communication with the capital markets. We are well aware of the care required in implementing our strategy and realising our responsibility to our fans, shareholders, business partners and many other stakeholders – as well as towards society. This applies to both the development of the company and the procurement of goods and products as well as our services.

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 specific importance in our upstream value chains. The code of conduct for our staff, which was updated in the reporting period, is a practical contribution to increased security in our daily work.

Borussia Dortmund respects human rights and does not tolerate any discrimination, marginalisation or unfair treatment based on gender, disability, ethnic or cultural background, religion, belief system, age or sexual orientation. We comply with fundamental and international labour standards and promote freedom of association, elimination of forced and child labour, and a working environment that is free from discrimination. Through our code of conduct, we and our employees commit to respecting human rights and the applicable laws, to not participating in human rights violations, and to actively promoting awareness of human rights issues. We have made considerable progress in structurally recording and evaluating reports of all forms of discrimination.

Conservation of natural resources, environmental protection and climate action are core social responsibility issues, and therefore also a key focal area of the BVB strategy. We are in dialogue with partners and sponsors on joint courses of action with the aim of reducing damage to the environment. In this way, we are attempting to make environmentally-friendly mindsets and behaviour more widespread in football and in society as a whole. In Corporate Responsibility, we reinforced our work, continually professionalised the department and added new staff during the reporting period. We are working on implementing an environmental management system in line with ISO 14001, with the aim of undergoing an external audit and certification in 2024.



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.

Hans-Joachim Watzke
Chairman of the Management

Thomas Treß
Managing Director

Carsten Cramer
Managing Director

GRI 2-22
DFL 1.1

STRUCTURAL FURTHER DEVELOPMENT

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, a holistic approach that spans every area will be required in order to implement these criteria. Furthermore, sustainable



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

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. Borussia Dortmund took the following action for continued organisational development during the reporting period.



BVB-Team Corporate Responsibility

The Corporate Responsibility department, headed by Marieke Köhler, was assigned as a functional area to managing directors Thomas Treß and Carsten Cramer, with the aim of ensuring compliance with the increasing reporting requirements, as well as systematically developing the issues in cross-departmental dialogue throughout the organisation.

The central role of Corporate Responsibility is coordinating the development activities for the key issues in cooperation with the responsible departments. It is also responsible for non-financial reporting in compliance with the applicable standards and for environmental management pursuant to ISO 14001, which is still being established. A new staff position has been created to establish the environmental management system, and make the relevant submissions to the DFL licensing procedure. The CR department remains responsible for managing BVB's "leuchte auf" foundation and Borussia Dortmund's work to combat discrimination.

The latter is coordinated by external expert Daniel Lörcher. There are close links with the new Energy Manager function in Organisation as regards energy and emissions, and with Compliance, HR and Merchandising as regards human rights and labour law requirements in particular, as well as due diligence in the upstream value chain. The department now comprises seven employees.

GRI 2.1
GRI 2-13
DFL 1.2



GRI 2-22
DFL 1.1

DFL licensing procedure

Germany's 1st and 2nd Bundesliga divisions are 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, we presented the club's progress with regard to the individual criteria in the previous report by flagging the respective text passages appropriately. We have continued this approach with relevant DFL indices in the text and a DFL content index on page 138.

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.

Mission

One aspect of our mission in the context of sustainability is compliance with our five sustainability principles that guide our decisions for the future and our day-to-day actions. A key element is our contributions to achieving the Sustainability Development Goals (SDGs), which are an important benchmark for our holistic approach. Limiting the temperature increase to 1.5° to curb climate change is a crucial aspect.



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.

GRI 2-22
DFL 1.1

SUSTAINABILITY STRATEGY

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



GRI 2-22
DFL 1.1

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", "Climate action", "Peace, justice and strong institutions" and "Partnerships for the goals".

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 the five defined focal points of our work. In our opinion, linking the material topics 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.

CONTRIBUTIONS ACROSS FIVE 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
Always thinking ecologically: Environmental responsibility	12, 13, 15, 11, 6, 7	13. Energy and emissions 14. Conservation and environmental protection 15. Mobility

GRI 2-22
DFL 1.1

The graphic above presents which focal points of our work and which material topics relate to which SDGs. 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.

Improving our environmental footprint is at the core of our sustainability strategy.

Carsten Cramer, Managing Director at Borussia Dortmund

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. These include mobility, SIGNAL IDUNA PARK






and our other properties, merchandise and our other properties, merchandise numerous events and environmental awareness programmes. In this context, we have launched five long-term, overarching projects that we have dubbed "match-winners", which we are systematically pursuing as part of our ambitious development agenda:

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: our buildings will be certified green.
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.



ACTING RESPONSIBLY. TOGETHER.

15 material topics in 5 focal points of our work:

- 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

Echte Liebe.





**ALWAYS WORKING
HARD TO
STAY ON TOP:**

**PROFESSIONAL
FOOTBALL**



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

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

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 environmental aspects. BVB uses its appeal responsibly to act as a role model and influencer.



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.

a 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 a 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 BVB Evonik Football Academy "Begegnung bei Bewegung" project to offer more professional exercise classes at primary schools and "Nordstadtliga Dortmund",



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.

Sporting director Sebastian Kehl, head coach Edin Terzić and the entire staff strive to achieve peak performance and drive forward strategic realignment and structural development, both on and off the pitch. To continue to achieve optimal sporting success across all competitions, the focus is on minimising weak points and tapping the maximum development potential. The objective remains clear: Together, the coaching and backroom staff will work flat-out with the team to maximise their potential and ensure that they play a successful season and bring home silverware. One of the club's primary objectives is to systematically prepare highly talented young players to join the senior squad.

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. This involves meticulous squad planning and a solid transfer policy, with a core focus on the team's fitness and tactical mindset. In the summer of 2022, BVB reorganised the three key pillars of its athletics activities (management,

scouting, coaching/backroom staff). Sebastian Kehl communicated the goal of continual development in his first season as sporting director, and made staffing changes in the scouting, coaching and fitness teams. This off-the-pitch HR process will be continued in the coming season. For example, Slaven Stanic was appointed to the role of Sports Coordinator to further professionalise the processes between sporting management, the professional squad, the U23s and the Youth Academy. In addition, proven Brazilian fitness coach Marcelo Martins has joined the staff and will bring his wealth of skills and experience to bear.

In this respect, the club's central goal is and remains success on the pitch. Targeted modifications and improvements in HR structures and workflows are intended to maximise the likelihood of that becoming a reality.

Preventative healthcare

Protecting health and preventing injuries, and ensuring professional treatment when injuries do occur, are key success factors that determine how a team of professional athletes performs. The interdisciplinary team at BVB uses structured data to optimise processes. Responsibility for the progress made falls to team physician Dr Markus Braun, Head of Performance Shad Forsythe, Head of Sport Science Dr Mathias Kolodziej, performance nutritionist Melf Carstensen and psychologist Dr Philipp Laux.

Custom plans are developed and implemented for each player by defining KPIs for injuries (such as the injury days index to gauge the frequency and duration of injuries) and indices to assess the effectiveness of action to reduce injuries. In doing so, an ever greater role is played by systematic data capture, identifying measures based on data analysis, and monitoring and reporting changes. As a result, we managed to significantly reduce the number of injuries in 2022/2023 compared with the previous season.

MEASURES AND RESULTS

One goal was all that was needed to clinch the 2022/2023 German championship. After a patchy first half of the season, which saw the club in sixth place trailing FC Bayern Munich by nine points going into the break for the World Cup, BVB made a marked improvement in second half of the season, including a string of ten victories back-to-back across all competitions. It was of course extremely disappointing not to beat Mainz 05 at home and to miss out on winning the title after 11 years.

There was nevertheless a lot to be positive about: the strong second half of the season, the record at home with just one defeat over the entire season, the offensive following the return of Sébastien Haller and reaching the round of 16 of the UEFA Champions League with an unlucky exit at the hands of Chelsea FC. Within the club, there was a clear focus in the post-season analysis about where the problems lay and how BVB intends to improve. "We're not giving up," said BVB's sporting director Sebastian Kehl.

U23

After finishing a precarious sixteenth in the table to round off the first half of the season, the team under new head coach Jan Zimmermann chalked up ninth place in the second half of the season, ending up in thirteenth place for the season overall. Staying up in the third division secured a key building block in the concept for youth talent at Borussia Dortmund. Hanover native Jan Zimmermann took over as head coach for Borussia Dortmund's U23 squad at the beginning of February 2023, signing a contract until 30 June 2024.



Jan Zimmermann

STANDINGS IN THE 2022/2023 SEASON

		PLAYED	W	D	L	GF/GA	DIFF.	PTS.
1.	FC Bayern Munich	34	21	8	5	92:38	54	71
2.	Borussia Dortmund	34	22	5	7	83:44	39	71
3.	RB Leipzig	34	20	6	8	64:41	23	66
4.	1. FC Union Berlin	34	18	8	8	51:38	13	62

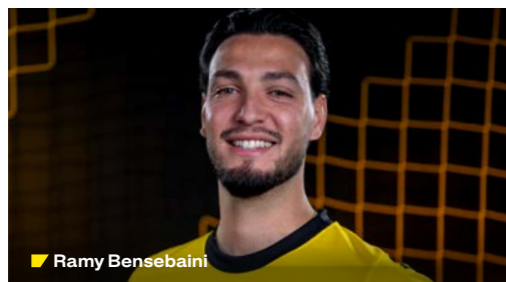


ADDITIONAL MEASURES

Continuity and change



The club is happy to announce that some contracts with first-team players have already been extended early, including with fan favourites Marco Reus, Mats Hummels, Julian Brandt, Emre Can and Youssoufa Moukoko. The team will also welcome Ramy Bensebaini and Felix Nmecha for the next season, as well as U23 star Ole Pohlmann who is making the transition to professional football. The departing players include Raphaël Guerreiro and Jude Bellingham, whose move to Real Madrid marks the second-most lucrative transfer in Borussia Dortmund's history, at EUR 103 million plus potential add-ons. This once again demonstrates the demand for Dortmund-trained players on the international football market.



BVB was saddened to part ways with assistant coach Peter Herrmann, who left for health reasons. Armin Reutershahn was brought in without further ado, and his contract has since been extended until 30 June 2025. "Armin Reutershahn is a well-known and very experienced football expert whose long coaching career had seen him work with the likes of Julian Nagelsmann, Niko Kovač and Adi Hütter, all the time striving for maximum success," said Sebastian Kehl.



Identifying with BVB

The disappointing end to the season demonstrated once again the unequivocal support that Borussia Dortmund gets from its one-of-a-kind fan community. And even more people caught the football bug watching the thrilling ups and downs of the season. Borussia Dortmund remains a regular fixture among Europe's elite football clubs. It has vied for the Champions League title in 11 of the past 12 years, and the 2023/2024 season will be no different.

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. BVB will drive forward with its efforts to build on this excellent foundation.

Media presence

Borussia Dortmund is a key player in international club football, generating tremendous interest and media coverage. BVB's media centre in Dortmund-Brackel offers state-of-the-art facilities for media representatives and the club's own communications team. BVB provides excellent access to the club and creates the type of authentic and consistent content that football fans and the general public 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 – such as Sebastian Kehl, Edin Terzić, Lars Ricken, Otto Addo and external advisor Matthias Sammer to work on BVB-specific solutions. 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 players into our professional squads or sharpen their skills and transfer them to other clubs in Germany or abroad.

Through our professional sports psychologist Dr Philipp Laux, we help to alleviate the considerable pressure to perform that players across all teams feel. Otto Addo, who coaches BVB's top talent, helps the young players prepare for the pressures

of being a pro. He is assisted by Daniel Rios and Eren Yilmaz. As part of the U16/U17 coach rotation, Marco Lehmann took over as head coach for the U17s in the 2023/2024 season, while Karsten Gorges will train the U16 squad.

The athletics infrastructure at Dortmund-Brackel meets the high international requirements for state-of-the-art training concepts. The COVID-19 pandemic meant that specific existing plans to invest in the training infrastructure had to be put on the back burner, but nevertheless the entire gym area for the professional squad was modernised and the equipment upgraded at the Youth Academy gym and the Footbonaut.

Process optimisation and digitalisation

Sebastian Kehl has overseen certain restructuring efforts in the club's sporting activities, which has led to major process improvements thanks to new impetus and influences from outside. The goal is to speed up processes and improve the basis on which decisions are made. Individual training and workload plans prepared on the basis of performance profiles aggregated using sports science methodologies help to optimise player performance. This is also a key foundation in the club's efforts to prevent injuries.





■ BVB women's team at the Westfalen Cup

■ **Women's football**

An unblemished record. With 24 wins from 24 fixtures in the Westfalen district league (division 4), the Borussia Dortmund women's first team have now been promoted to the state league – the next milestone in their journey to the top-flight. The second team also secured promotion to the district league. This makes it all the more important to promote training and education in girls' football too. A third women's team – the U17s – will be launched this summer.

Just like the first and second women's teams before them, the U17s will start off in the local league: Borussia Dortmund is pursuing its authentic approach here too, and building women's football

from the bottom up with a clear strategy. "It makes a lot of sense to have a strong second team too, because it can be a massive leap straight from the U17s to the first team," said Svenja Schlenker, Head of Women's Football.

Unlike in men's football, the women do not have a U19 squad. The U17s play and train at the "Im Rabenloh" training centre, where two additional changing rooms have been created for the three women's teams.



GOAL	DEFENCE	MID-FIELD	ATTACK	THE COACHING STAFF
1 Gregor Kobel	2 Mateu Morey Bauza	6 Salih Özcan	9 Sébastien Haller	Head coach: Edin Terzić
33 Alexander Meyer	4 Nico Schlotterbeck	7 Giovanni Reyna	14 Niclas Füllkrug	Assistant coach: Sebastian Geppert
35 Marcel Lotka	5 Ramy Bensebaini	8 Felix Nmecha	16 Julien Duranville	Assistant coach: Armin Reutershahn
	15 Mats Hummels	11 Marco Reus	18 Youssoufa Moukoko	(2023/2024 squad)
	17 Marius Wolf	19 Julian Brandt	21 Donyell Malen	
	24 Thomas Meunier	20 Marcel Sabitzer	27 Karim Adeyemi	
	25 Niklas Süle	23 Emre Can	43 Jamie Bynoe-Gittens	
	26 Julian Ryerson	30 Ole Pohlmann		
	47 Antonios Papadopoulos	32 Abdoulaye Kamara		

PEAK PERFORMANCES IN FIGURES

Athletic development	2020/2021	2021/2022	2022/2023
Place in Bundesliga table	3	2	2
Points	64	69	71
UEFA Champions League qualification	Yes	Yes	YES
Net transfer income (EUR '000)	15,401	62,891*	72,531

*After BaFin's adjustment for 2021/2022

PEAK PERFORMANCES IN FIGURES

Since **47** years in the Bundesliga

11 Appearances in the UEFA Champions League in the past 12 years

Appearances in European club competitions in the past 12 years: **12**

Squad size 2023/2024: **28**
Squad size 2022/2023: 31
Squad size 2021/2022: 33

BVB disclosure

BVB disclosure



PROMOTING YOUTH FOOTBALL

GRI 3-3
DFL 3.5

BVB attaches great importance to youth development, which is reflected in the high rate of promotion through the ranks based on performance. While the Youth Academy in Dortmund-Brackel is at the heart of BVB's competitive youth football training, the BVB Evonik Football Academy (FBA) gives all children the opportunity to improve through training and to make the best of themselves through its comprehensive range of courses offered right next to the stadium.

The FBA is open to all children aged 4 to 13, from beginners to highly talented players. At the Youth Academy, our work to promote young players through the ranks and, in particular, to integrate talented players into professional football meets the highest of standards.

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, which is to be more creative, to work harder, and to focus more on the individual than is the case at other clubs around the world. At our Youth Academy, our highly-qualified team provides the ideal conditions for developing young, talented players into professional footballers. This is our

mission and overriding objective. 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.

Borussia Dortmund basically focuses on identifying and developing young talent to reach the high athletic demands of professional football. 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. The BVB Evonik Football Academy network comes into play for very young talents.

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 BVB's senior team per season. We achieved this ambitious goal in the 2022/2023 season, with Jamie Bynoe-Gittens and left-back Tom Rothe making the transition to the senior team.

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.

This requires all our staff to act as role models, underpinned by fundamental values, a code of ethics and a dedicated code of conduct. 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

FBA CONCEPT AND OBJECTIVES

The FBA's overarching goal is to optimise the development of players who seek the support of BVB. The majority of these children and young people get involved in the FBA's recreational sports programmes that we offer regionally, nationally and internationally in line with BVB's footballing philosophy. Borussia Dortmund's standing as a regional powerhouse for youth football is important to us. 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.

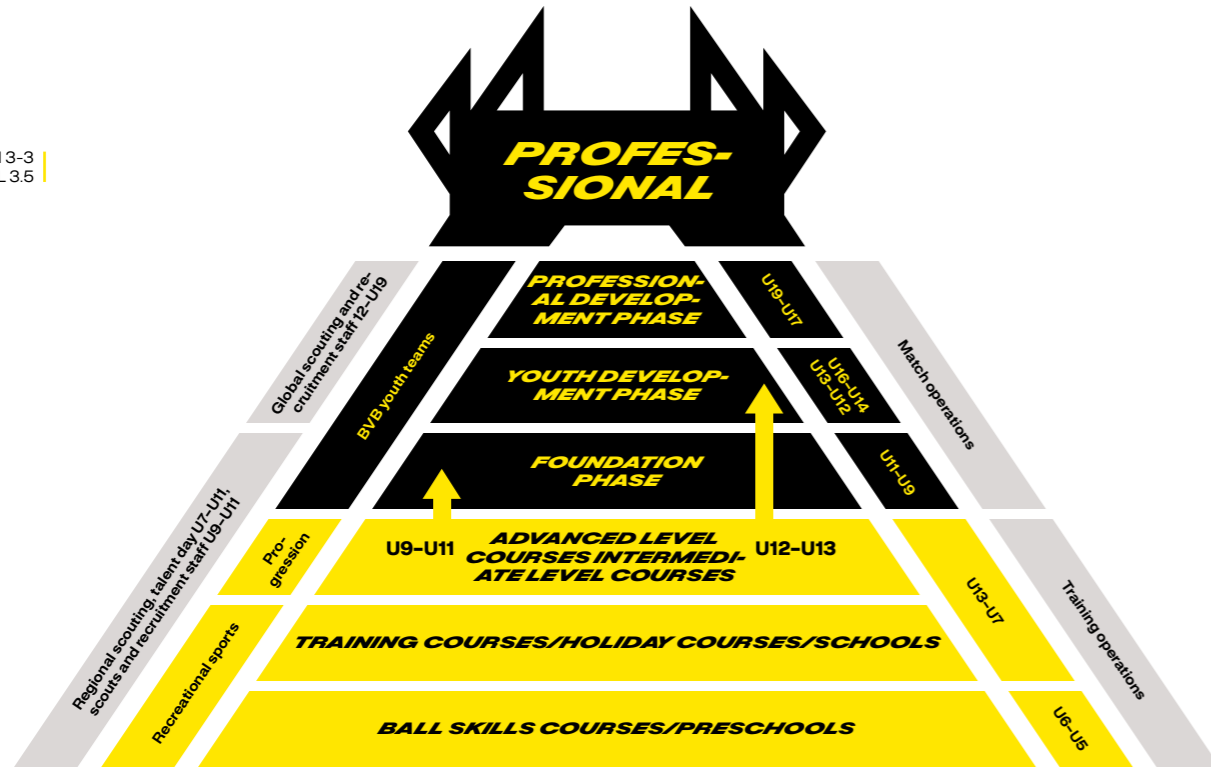


Staying true to our local roots and giving talented players from the region a chance is part of BVB's identity. We offer all girls and boys aged 4 to 13 a comprehensive range of courses to further nurture both their athletic and personal development. These courses are supplemented in our "eAcademy" with innovative digital services that help to reinforce what they have learned in an age-appropriate way and enable children to compete through challenges on a worldwide scale.

We offer training sessions for beginners to highly talented players. A staff of licensed coaches uses the athletic concept of our partners Ballschule Heidelberg® 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.

Recreational sports	<ul style="list-style-type: none"> ■ Holiday courses in Dortmund ■ Out-of-town holiday courses ■ Training courses ■ Match day courses 	Competitive sports	<ul style="list-style-type: none"> ■ Intermediate courses ■ Advanced courses 	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
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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.

Developing football skills:

- **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:**
It is not only possible for youth players make the jump to the senior team, it is our goal.

Social responsibility:

- **Personal development:**
Focussing on the personal development of each child.
- **Health and nutrition:**
Healthy and focussed lifestyle as part of a 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.

The Academy 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 and match day courses designed primarily to help children aged 6 to 13 to develop a love of the game and Borussia Dortmund. The girls' course is open to players aged 12 to 15. We also offer a ball skills course, giving four- and five-year-olds the opportunity to gain experience with different types of balls for the first time (ball school).

The "Competitive sports" pillar includes intermediate and advanced courses to further develop players aged six and up. The 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 and the University of Europe for Applied Sciences in Iserlohn 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.

In the "Preschools/schools" pillar, we support local establishments that promote exercise and equal opportunities. Our "International" pillar focuses on solidifying BVB's appeal and consolidating our networks abroad. We present our wide range of activities in these two areas in the section entitled "Measures and results at the FBA" below.

MEASURES AND RESULTS AT THE YOUTH ACADEMY

DFL 3.5

Promising outlook for BVB youth squads

BVB's U19 team reached the final for the third year running. After winning the league title in the previous two seasons, the team had to settle for "only" second place after losing 2:4 in extra time to Mainz 05. So we will have to wait for the 10th league title, but our clear goal for the 2023/2024 season is to once again be one of the frontrunners. Mike Tullberg's team worked hard again all season, and in addition to their success in the league, also reached the quarter-finals of the UEFA Youth League. This shows remarkable team performance that underscores the outstanding quality of our talented players, their burning ambition and intensive work both on and off the pitch.

There are already signs of promising talent in the U17 squad too, with BVB representing the highest proportion of players on Germany's national team that won the UEFA European Under-17 Championship. In March 2023, 16 young BVB players were in the squads for their respective countries' junior national teams for the scheduled international and qualifying matches. This is further evidence for us of the wealth of great talent being produced at our Youth Academy.



■ **Selecting and developing talents based on data and analysis**

In terms of structure, the analysis of the athletic elements of youth football can be broken down into “selecting talents” and “developing talents”. In the 2020/2021 season, we began to digitally record all talent-specific data from the Youth Academy and share it with the relevant departments via software tools, with due consideration for data protection. Structured data analysis also plays an important role in health care, and is an advantage to the players in terms of health and injury prevention.

Recording and sharing of data serves to compare talents at their developmental stages in the process of selecting talents. This benefits both external scouting and internal evaluation of our own players in all age groups from U9 to U23. There is a dedicated set of criteria for evaluation and “talent forecasting”, which weights factors including skills, mentality and physicality of players according to age group. For instance, the mental aspects have a heavier weighting in older age groups, with physical aspects, which are very dominant in the middle age groups, balanced accordingly in order to give technically and mentally gifted late bloomers a fair chance at development.

A wide range of talent-specific details are recorded and evaluated to assess the development of the youngsters. These include individual performance parameters, physical/

athletic indicators, injury events, training and match documentation, appearances/minutes and other criteria. Performance diagnostics involve semi-annual data-based analyses to determine particular periods of development and identify cause-effect relationships for future training development. This uses a combination of conditional, technical, cognitive and physiological criteria.

There are also two player assessments per year, based on the evaluations of coaches, assistant coaches and players. The various evaluations are objectified as far as possible and discussed. This is a sensitive process and requires a great deal of empathy on both sides. Failing to qualify for the next age group at the Youth Academy can cause immense social and family pressure, particularly for younger players. All too often, the sport loses talented players if preventative steps are not taken. It is particularly important to BVB to involve parents in the athletic and personal development of the players to address the dual strain of school and sport.

There are a range of parameters that follow a non-linear approach in developing talents. One example is BVB’s concept of “biological” rather than “chronological” training, meaning that talents with similar physicality are challenged accordingly, without their actual ages playing a role. This allows an optimised plan to be drawn up for these players with a targeted mix of overload/underload training and appropriate challenges.



■ **More fun and games: New concepts for U9 to U11**

Less focus of the outcome of a match, less pressure to succeed – and more fun, more sense of achievement, more freedom. The Youth Academy has found new ways of getting children in the U9 to U11 age groups excited about football. They now play on a smaller pitch in different groups and team sizes: 3-a-side, 4-a-side, up to 7-a-side. They play with two, three or four goals, and on adjacent pitches, to encourage and challenge all the kids to play. “Both coaches and parents are more relaxed; the concept works really well,” says Andreas Bath, the Youth Academy’s U8–U11 and U12–13 sporting director.

DFL 3.7 | **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.

Digitalisation has long gained a foothold in our educational programmes as well, and helps our players and after-school tutors to tackle the material. This means that learning modules can still be completed if players miss school, using a “classroom app” which offers individual support. Five U19 players used this to supplement their matriculation exam preparations during the reporting period alone.

■ **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. A specific working plan is devised for every academic year and every school in the Dortmund elite football school network. This plan includes the various activities BVB offers in cooperation and support, such as lectures, trips to memorials, education fair and training centre visits, and extracurricular training provided by the Youth Academy. BVB’s commitment to humility leads it to work together with public schools and encourage our kids to have a social life.

■ **Culture/talent school concept**

The educational directors at the Youth Academy have worked with Tobias Ehinger, the managing director of the Dortmund Theatre, to develop an education concept for talented youngsters in the areas of culture and sport (dance/football). The aim is to make a sustainable and relevant contribution to the community through focused advancement of the sporting and artistic talent of young people from a range of social and cultural backgrounds.

The culture/talent school is intended to help develop the skills of children and young people with artistic, musical or sporting talent to a level of excellence while also providing appropriate general schooling. This unique programme will bring together the raw talent of children and the life and professional experience of renowned artists and athletes from all over the world.

One objective was clear from the start. We need to move away from the idea that a professional footballer achieves success “despite going to school”, and instead focus on success “because of going to school”. Starting from year 5, lessons will cover the skills necessary to succeed as a professional. These include



personal development, anatomy, stress resilience in competitive sport, training methods, sports psychology, subjective profile development, public speaking and interview skills, and nutrition.

The relevant age-appropriate artistic and sporting components will also be incorporated into lessons. And this is not only an advantage for the young talents – the classes at the state schools involved also benefit from the content provided and the staff receive support.

DFL 3.7 ■ **Child welfare**

A comprehensive concept is in place to ensure child welfare and prevent all forms of interpersonal violence. At the Youth Academy residence hall, which houses up to 22 talented young players from the age of 14, we meet our particular duty of care with a total of six education professionals. A "teen concept" providing a dedicated contact person is available for young people requiring additional support. We are also working on the "Talent house" project to prepare older teenagers for the challenges they will face in their careers and when they move into their own homes.

The German certification provider DQS GmbH audited the residence hall on behalf of the DFL (Deutsche Fußball Liga GmbH) and the DFB (Deutscher Fußball-Bund) in May 2023. Performed every three years, the audit was concluded with excellent results and recertification.

All adults in regular contact with our children and young people and all new staff complete prevention training. They have also signed a code of ethics. A week-long campaign on the abuse of power and interpersonal violence is planned at the Youth Academy from 18 to 22 September 2023.

■ **Education fair**

Following the great success of last year's education fair in Dortmund-Brackel, a repeat is planned for 5 September 2023 – this time at SIGNAL IDUNA PARK because of the larger available space. Thousands of young people are expected to attend again this year to learn about their career prospects from the companies and BVB partners exhibiting.

DFL 3.7

MEASURES AND RESULTS AT THE FBA

■ **Successful talent development**

The diverse range of training and programmes offered by the BVB Evonik Football Academy (FBA) has a medium to long-term horizon and is going from strength to strength. Not only have we managed to resume business as usual since the pandemic, but the number of children and young people taking part in our programmes has also significantly increased – internationally in particular. Some 30,000 people around the world have taken our courses. The growing number of girls discovering an interest in football is especially gratifying. We pursued specific concepts to

DFL 3.7

promote girls' football during the reporting period, including an Under-17 girls' team which will join the local league for the 2023/2024 season and train at the "Im Rabenloh" centre. We have newly launched courses available to girls only.



The number of high-achieving boys having made the transition from advanced training courses to the Youth Academy has also increased again, with 89 talented players having made it to a youth academy since the advanced courses began, 33 of them to the BVB Youth Academy. Kjell Wätjen, who trained at the football academy from 2014 to 2016, was actually in the U17 national team that won the 2023 UEFA European Under-17 Championship.

■ **Child welfare**

Child welfare and the duty of care to all involved in our sporting community at the FBA institutions are extremely important to us. Anti-discrimination workshops started again in the second half of 2022, providing important lessons to apply in practical training sessions with others. Guidelines are being updated in preparation to expand our prevention of interpersonal violence training. First-aid courses remain a key module at all sites.

■ **Talent Days 2023**

BVB's focus on promoting youth football is reflected in the interplay between the different levels of performance in the different age groups. The FBA collaborated with the BVB Youth Academy to hold "Talent Days" on the training ground at Strobelallee on 28 and 30 April 2023. These were open to outfield players born between 2013 and 2016, and goalkeepers born between 2008 and 2016. 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

DFL 3.7

with BVB youth coaches at the Youth Academy. The initiative is limited to children who live within a 50 km radius of the FBA on Strobelallee.

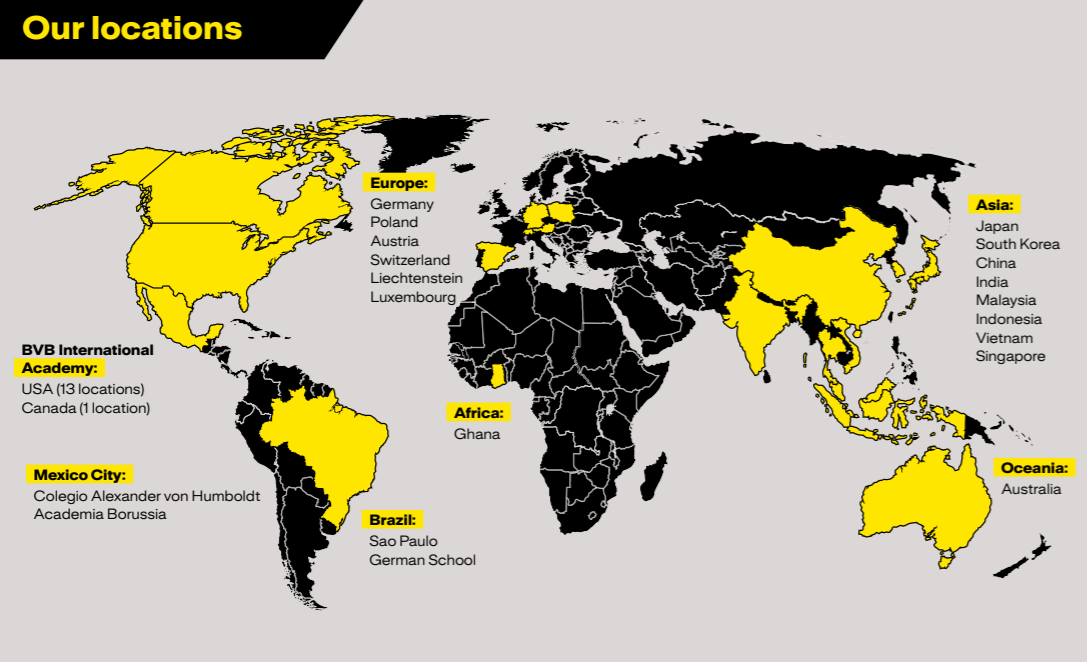
■ **BVB's primary school projects**

Borussia Dortmund has long been committed to improving basic sports training at mainstream schools. The FBA worked with four primary schools in Dortmund in the 2022/2023 academic year to provide support in PE lessons and after-school sports clubs. The projects are currently running in Dortmund-Scharnhorst at the Siegfried-Drupp, Kautzky, Westholz and Buschei primary schools. There is also a sports club at the Oesterholz primary school in north Dortmund.

An exercise event day ("Begegnung bei Bewegung") was held during the reporting period for a total of 1,250 children in Dortmund-Scharnhorst on 13 June 2023, with some 400 children attending the same initiative a day earlier in Dortmund's Westpark. The event was held in cooperation with the City of Dortmund schools department and the StadtSportBund Dortmund association of sports clubs. We hold a monthly dialogue with the management of both bodies to identify further opportunities to promote exercise among children and young people in the Dortmund-Scharnhorst district. The BVB Primary School Cup was also held on the FBA grounds with 23 schools and a total of 750 children taking part.



DFL 3.7 |



Internationalisation

Realisation of the FBA's concept on an international scale has gained a lot of momentum since the restrictions of the COVID-19 pandemic ended. This is partly attributable to the considerable expansion of the partner network, and partly to the hard work on implementing substantive elements at the various sites. BVB's values are non-negotiable – and that applies internationally too. Ensuring this in different cultures around the world requires close dialogue, which made things difficult during the pandemic.

It is important to us that our offices outside of Germany are staffed by BVB employees year round in order to introduce and maintain our standards. We currently have permanent sports directors and coordinators stationed in Poland (2), Singapore (1), Egypt (5), China (2) and Japan (1). In the USA alone, we have 18 offices in 11 states. A further focus of our international work is on CSR projects to give socially disadvantaged children and young people a set of values for a more promising future. BVB is currently supporting social projects in Mexico, Poland, India, Singapore and Indonesia.

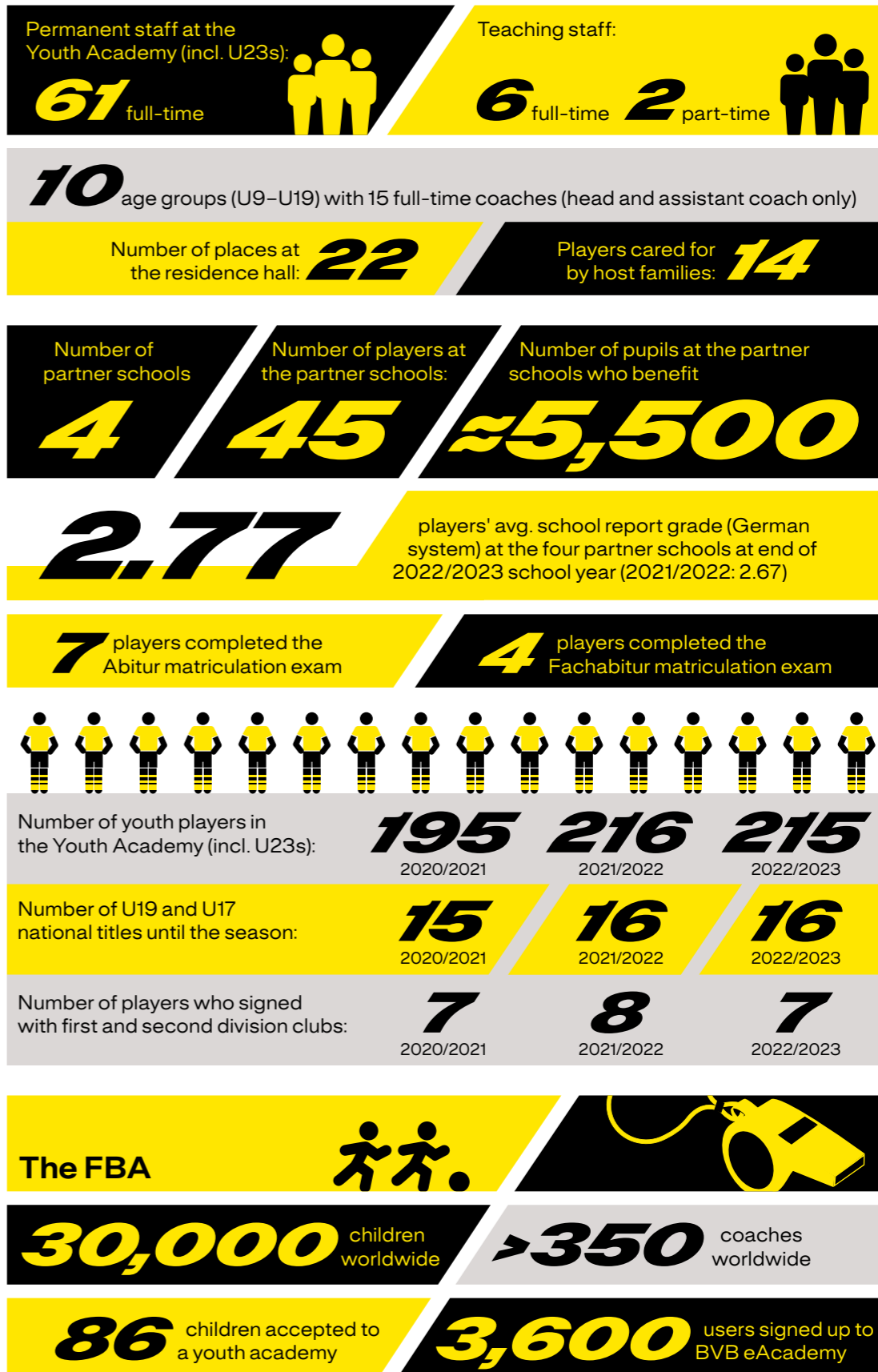
Selected figures on international development

- BVB International Academy North America:** 3,400 regular players
- Tokyo Yokohama German School:** 300 regular players and 110 camp attendees
- Dortmund Soccer Academy Japan:** 800 regular players and 210 camp attendees
- Shanghai German School:** 180 regular players
- Willy-Brandt School Warsaw/WBS Campus:** 530 regular players and 550 camp attendees
- Camps in Cebu (Philippines) and at the Seoul German School:** 60 camp attendees in total

This makes a grand total of more than 5,000 regular players at our year-round BVB academies during the reporting period, and almost 1,100 camp attendees via the cooperations listed above.

FACTS | AND | FIGURES

BVB disclosure





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

UNGC 1,2
DFL 3.7

"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.

BVB maintains structured dialogue with its more than 178,500 club members, 1,037 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.

opportunities for children and young people, and the Nordstadtliga 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.



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 more than ten 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 innovative BVB Educational Garden project situated right next to the stadium is expanding, and provides environmental content along with the two other educational projects, "Borsig-Bienen" and "Stadt.Nah.Tour".



PARTNERSHIPS FOR THE GOALS

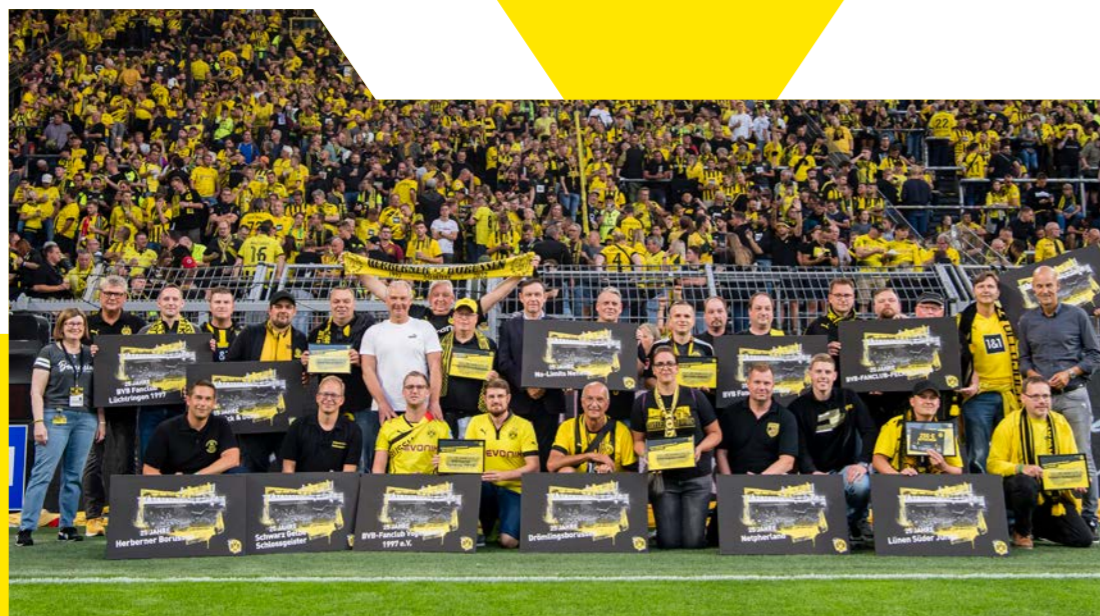
We believe that forming effective public, public-private and civil-society partnerships on the basis of mutual respect is essential as we work to achieve our common goals. We promote peaceful and inclusive communities for sustainable development at the local level, and leverage our appeal internationally to combat anti-Semitism, respect human rights, fight climate change and promote other key social issues. The many activities that used the local – and increasingly also international – networks during the reporting period are set out below.

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.



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



Separate non-financial Group report

FAN COMMUNITY

GRI 3-3
DFL 3.6

CONCEPT AND OBJECTIVES

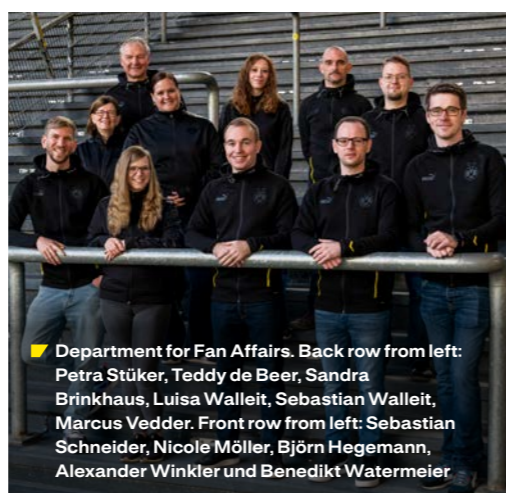
Borussia Dortmund has a very large, diverse community of fans that has grown over decades. It includes club members, season ticket holders, national and international fans and fan clubs, stadium visitors, ultras groups and fans who sign up for volunteering work. These groups differ in what they expect and require from BVB, which goes far beyond just winning on match days. They all have an immensely strong bond with Borussia Dortmund.

The Department for Fan Affairs and its ten full-time representatives are the link between Borussia Dortmund and its fan community. After Ticketing and Service, 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.

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. The focus during the reporting period remained on promoting greater dialogue between the club and its fans, on youth work and on working with fan clubs.

Borussia Dortmund aims to make it easier for young people to experience the stadium atmosphere live and seeks to nurture a new generation of Borussia Dortmund fans. It offers special group rates for

young people and discounted ticket quotas in many stadium areas.



Department for Fan Affairs. Back row from left: Petra Stüker, Teddy de Beer, Sandra Brinkhaus, Luisa Walleit, Sebastian Walleit, Marcus Vedder. Front row from left: Sebastian Schneider, Nicolé Möller, Björn Hegemann, Alexander Winkler und Benedikt Watermeier

MEASURES AND RESULTS

DIALOGUE BETWEEN THE CLUB AND ITS FANS

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

DFL 3.1
DFL 3.6

community while ensuring a well-structured dialogue between the fans and the club.

The regular meetings of the Fan Council are attended on an ad hoc basis by players from the professional squad (calendar commitments permitting) and usually by a representative of management. The four working groups on the Fan Council, which address merchandising, digital topics, ticketing and match day organisation, continued to work effectively and each met three times in the reporting period. It is a tried and tested format that aims to promote an open and frank exchange on the respective topics among a smaller group of people.

Fan Delegates' Meeting 2022

The season's sole Fan Delegates' Meeting for all official BVB fan clubs was held on 30 August 2022. The guests were Sporting Director Sebastian Kehl, BVB professional Nico Schlotterbeck, Managing Director Carsten Cramer, Dr Christian Hockenjos (Director of Organisation), Sarah Hartwich (Director of the BORUSSEUM) and Marieke Köhler (Head of Corporate Responsibility). The Department for Fan Affairs invited more than 500 representatives from over 250 fan clubs to the stadium.

The fan representatives from the Department for Fan Affairs usually organise the Fan Delegates' Meeting twice a year. It gives all BVB fan clubs the opportunity to get the latest on what is happening in and around BVB, and primarily to learn about fan club news. The tweaks to the Bundesliga calendar to accommodate the World Cup meant that only one meeting was held in the reporting period.

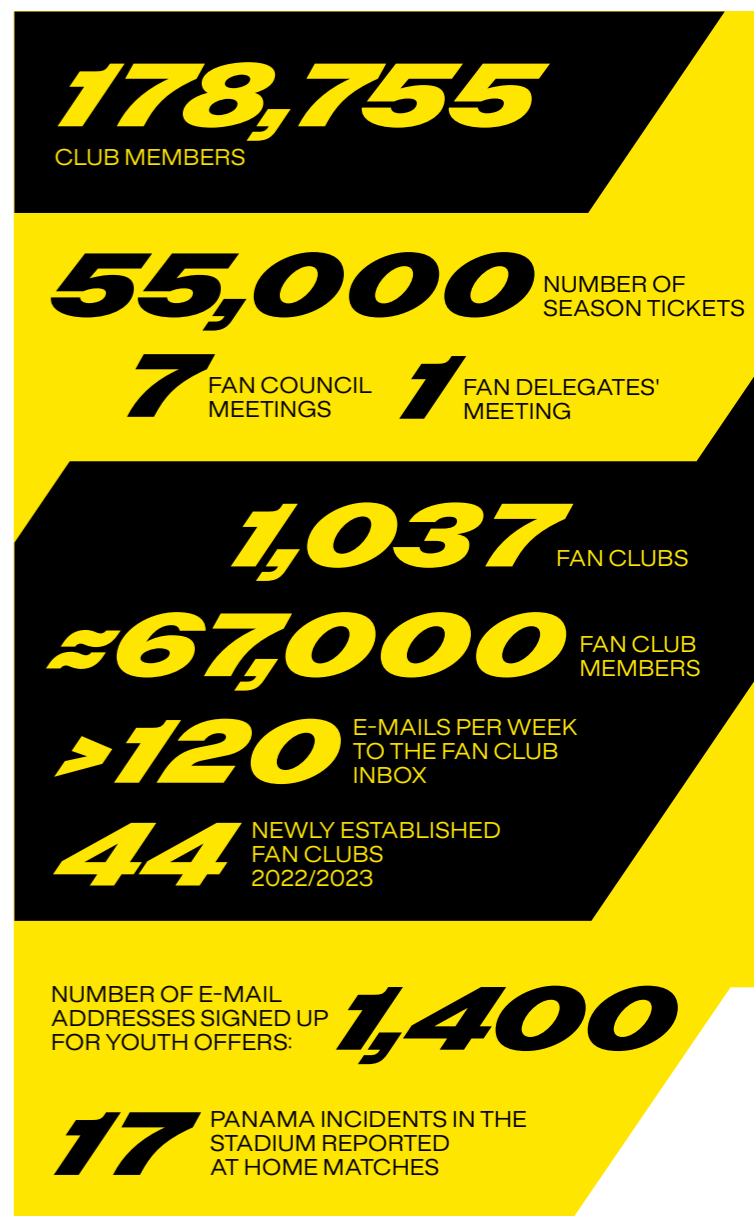
Fan Days

The main aim of fan events is to bring fans together and encourage interaction between them in an effort to foster further development of the fan culture. One example are the Fan Days events that have been organised since 2015. Four events were again held in person in the reporting period, including the BVB pub quiz and a round of discussions on the history of the BVB fan clubs.



The following indicators have been compiled since the 2022/2023 season to document and compare the results of our fan work:

BVB disclosure



Going forward, the number and amount of fines for BVB fan misconduct will be reported under "Spectator safety".

DFL 3.1
DFL 3.6

YOUTH WORK AT BVB

The topic of "youth" in fan work is becoming increasingly important at Borussia Dortmund. Going forward, a full-time youth work position will be created in the Department for Fan Affairs to focus explicitly on issues surrounding work with young fans. 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 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. To be precise, we aim to organise ten action-packed events each season for a total of more than 200 young people.

Examples include:

- Talent Festival at SIGNAL IDUNA PARK on 17 June 2023. Borussia Dortmund and non-profit TalentMetropole Ruhr hosted a career orientation event for young people at SIGNAL IDUNA PARK.
- On 6 April 2023, 18 young people met at SIGNAL IDUNA PARK to attend the second social media workshop in partnership with the BVB Learning Centre. The "networked" workshop involved discussing ethical and moral issues associated with social media. The participants also sat down to reflect on the opportunities and risks of social media use.
- At BVB Girls' and Boys' Day on 27 April 2023, a group of 35 school pupils aged 10 to 13 got a taste of work at Borussia Dortmund. They spent the whole day behind the scenes discovering the range of work opportunities on offer at BVB.
- "Travel like a pro" – 18 young fans got the chance to watch Borussia Dortmund's U19 team live as they played against Paris Saint-Germain in the UEFA Youth League.

■ BVB is a key partner for the "Nordstadtlige Dortmund" initiative. The Department for Fan Affairs supports the "leuchte auf" foundation's flagship project for socially disadvantaged young people from the north of Dortmund.

In addition, a newsletter distribution list was set up for young people, schools, clubs and associations in order to send the target group news about offers and events tailored to their ages and needs. The distribution list now includes more than 1,000 individuals, schools, clubs and associations. A dedicated section of BVB's website was also set up for issues connected with the target group.

"PANAMA" SAFETY PROTOCOL

DFL 1.3
DFL 3.4
DFL 3.6

The "Panama" safety protocol is a straight-forward way for any stadium visitor to seek help if they feel uncomfortable or unsafe, or if they are threatened or harassed. "Panama" proved its worth right after spectators were allowed back in the stadium on match days. Help can be offered simply and easily in a range of situations such as anxiety attacks or physical violence. There were a total of 17 Panama incidents in the stadium during the 2022/2023 season.

Trained medical/mental health personnel on site provide a specialist classification of the incidents, each of which is recorded and assessed using a "compliance scorecard". A traffic-light system is used to take any potential follow-up action. The classification covers incidents associated with mental health such as anxiety/panic attacks or disorientation, discrimination such as insults, sexism or racism, and all forms of violence. Cases of discrimination are reported under the corresponding material topic.

DFL 1.7
DFL 3.1
DFL 3.6

IDENTITY AND TRADITION

■ New statement of core values for Ballspielverein Borussia 09 e. V. Dortmund

To mark 113 years since the club was founded, Borussia Dortmund issued a statement of core values that applies throughout the BVB family. It was adopted almost unanimously at the Members' Meeting on 20 November 2022 as a mission statement for how we act at the club. As such it forms a key part of BVB's identity.

The statement of core values defines what we stand for, how we want to conduct ourselves, and what is important to us. "We can be proud of this statement of core values, which has been developed in partnership with our now 168,000 members. It is a milestone in the club's history," said the president, Dr Reinhold Lunow. The statement of core values comprises 09 points, and among other things specifies that the logo, the club colours and the "50+" ownership rule are sacrosanct.

■ Fan club wall unveiled at SIGNAL IDUNA PARK

A new fan club wall bearing the names of all fan clubs was unveiled at SIGNAL IDUNA PARK before the home match against Union Berlin. The event was planned to mark the founding of the thousandth BVB fan club in the autumn of 2022, which was also the subject of a special exhibition at the BORUSSEUM.

"The number makes us very proud, and we're also very thankful to our more than 67,000 fan club

members whose considerable voluntary commitment helped us achieve it," said Björn Hegemann, Head of the Department for Fan Affairs. "We want to give something back to the fan clubs and we came up with the idea of depicting them all on an enormous wall in the stadium. It's our thank-you to the fan clubs."



■ Tribute to mark the thousandth BVB fan club

A ceremony to honour the thousandth official BVB fan club was held just before the kick-off for the home match against VfL Bochum. The "84/14er Borussen" were the ones to break through the 1,000 barrier and were presented with an award in front of the south terrace.

As part of the ceremony, Borussia Dortmund managing director Carsten Cramer and BVB legend and fan representative Wolfgang "Teddy" de Beer presented members of the fan club with a shirt bearing the name and the number 1,000, plus a certificate of formation.





ADDITIONAL MEASURES

DFL 1.7 | **BVB'S VALUES**

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:

AMBITION

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.

Even though 55,000 season tickets were sold for the 2023/2024 season, BVB has been unable to meet the demand for tickets for many years now. It is impossible to measure the actual demand because we stopped adding people to the waiting 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 2023/2024 season, only a few season tickets freed up.

DFL 3.2 | **INCLUSION**

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. In addition to disabled seating areas, the club also provides its disabled fans with other inclusive services at BVB's home matches, such as audio-descriptive commentary for blind and partially sighted fans and a sign language interpreter in the block for fans with hearing impairments. We also offer stadium tours for people with hearing impairments.

We take a holistic approach to our work on inclusion. BVB works to reduce social inequalities and protect minorities. We actively work with our large network of partners to fight all forms of poverty, from homelessness to educational inequality to malnutrition. Focal points include the "Football fans in training" project for overweight BVB fans, and invitations for the Dortmund food bank to have a meal at SIGNAL IDUNA PARK after a match.

■ **Suitcase of memories**

The BORUSSEUM was delighted to launch the "suitcase of memories" campaign on 21 September 2022, World Alzheimer's Day, in collaboration with the Department for Fan Affairs. This involved filling a suitcase with memorabilia from BVB's storied past: an old scarf, photos, autograph cards, match programmes, etc. This suitcase was taking a trip back in time. The initiative was aimed at Dortmund



residential homes for the elderly and dementia patients, and senior citizens' social groups, to bring back memories and relive the good old days. BVB has always been known for bringing people together through its legendary matches and emotional victories!





Separate non-financial Group report

DIVERSITY AND ANTI-DISCRIMINATION

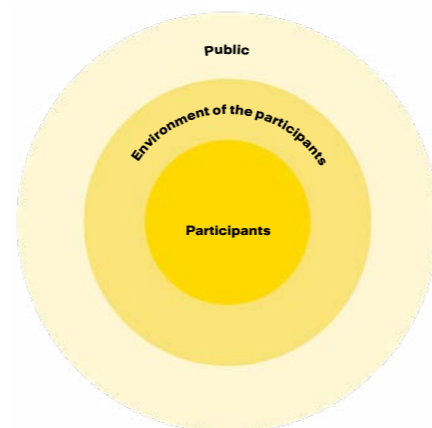
GRI 3-3
DFL 3.2
DFL 3.7

CONCEPT AND OBJECTIVES

Borussia Dortmund is committed to promoting diversity and fighting discrimination each and every day. BVB takes a stand for football and society that give no quarter to racism, anti-Semitism, hostility towards the LGBTIQ* community, sexism, violence or discrimination of any type. We are deeply committed to these values, which are woven into the fabric of our culture. To ensure that the measures developed for this purpose are as effective as possible, the following five basic elements of our work to combat discrimination are closely interlinked: fan work, networking, internal measures, public relations and fostering a culture of remembrance. They form a holistic means to advance the efforts to promote a diverse society, combat discrimination and right-wing extremism at all levels.



The clear goals are to provide internal and external training and education for influencers, foster awareness, enable dialogue and communication, and in doing so to strengthen or change attitudes. BVB's influence is threefold: a direct impact on those taking part in initiatives and events, an indirect impact on the environment in which those participants are active, and a direct impact on the general public thanks to BVB's appeal.



Evidence-based foundations

The work of reporting units such as RIAS NRW, MeDiF-NRW and Back Up makes it clear that the challenges associated with work to combat discrimination remain issues for society as a whole. For that reason BVB focuses on specific activities to combat discrimination in sport while also leveraging its appeal to exert an influence on society at large. In order to achieve the greatest and most

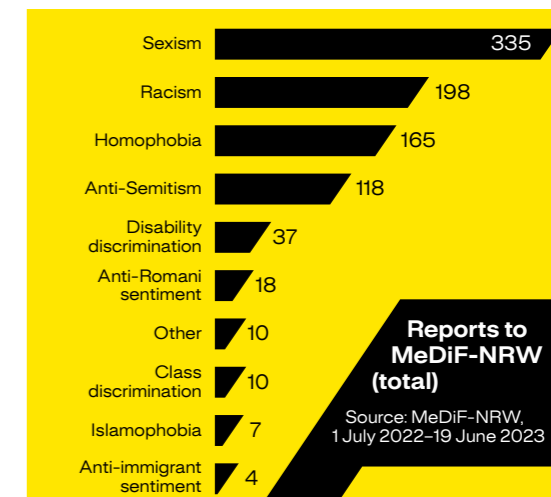
lasting effect possible, each element of BVB's work to promote diversity and combat discrimination is aimed at one or more elements of the fundamental concept described above. Associated with this are efforts to promote fan communities and encourage voluntary work in the community, which helps drive home the BVB values and strengthen the individual sense of identity.

The reporting unit for discrimination in football in North-Rhine Westphalia (MeDiF-NRW) is a pilot project run by LAG Fanprojekte NRW e. V. aimed at establishing a contact point for clubs and their members, fans, professional and amateur organisations and other football stakeholders. Victims of and witnesses to discrimination can report incidents in confidence and receive professional help from the reporting unit.

DFL 3.1
DFL 3.2

The data collected and communicated by MeDiF-NRW enables BVB's work in this context to be classified on a more specific basis. The recommended action points can be evaluated and our own actions can be reviewed and adjusted. One of the key questions is how our own commitment can pass on a culture of tolerance, respect and peaceful coexistence to future generations. Consideration also has to be given to the views of those directly impacted, because all too often the focus is only on the person doing the discriminating.

An initial assessment of the incidents reported shows that the five key topics in the Bundesliga align with the incidents at BVB. However, the distribution across these topics is quite different. For example, BVB accounted for 12.8% of reported incidents of sexism while racism (3.0%) and anti-Semitism (4.2%) were at a relatively low level.



Of course, the higher share of fans attending BVB home matches and travelling to away fixtures has to be taken into additional consideration. It is important to consider each individual incident in specific terms and identify what additional steps are needed to do things differently going forward.

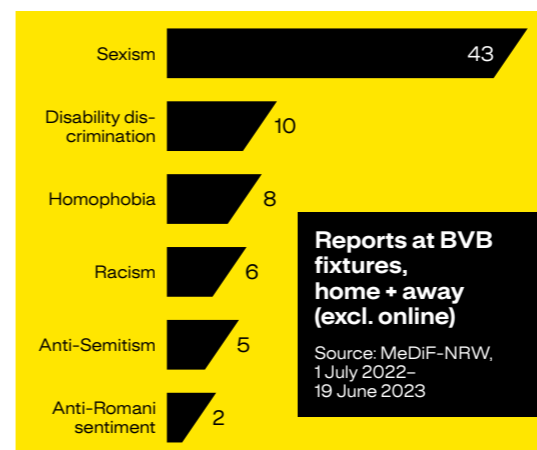
MEASURES AND RESULTS

During the reporting period, Borussia Dortmund implemented a wide range of measures on the topic of combating discrimination. 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.

WE REMEMBER - FOSTERING A CULTURE OF REMEMBRANCE

DFL 3.1
DFL 3.7

BVB's work to foster a culture of remembrance for the crimes committed by the Nazi regime in Germany and for anti-Semitism and racism is one of the fundamental pillars of the club's work to combat discrimination. At its core is a focus on remembrance and imparting sound knowledge to ensure that an enlightened civil society can never again stand witness to such events. Action is taken together with external partners, sponsors, influencers, networks and stakeholders, as well as internally as part of onboarding events and staff visits to memorials.



DFL 3.1
DFL 3.7



■ At the award ceremony (left to right): Julia Blüm and Dr Oded Horowitz, Jewish Community Düsseldorf, Hans-Joachim Watzke and Premier of North-Rhine Westphalia Hendrik Wüst

■ **Hans-Joachim Watzke receives Josef Neuberger medal**

On 3 November 2022, the Jewish Community Düsseldorf awarded the Josef Neuberger medal to Hans-Joachim Watzke, CEO of BVB. The medal has been awarded since 1991 to persons or institutions of the non-Jewish population who have rendered outstanding services to the Jewish community. "The fight for democracy and the battle against racism and anti-Semitism have become central to our work," said Watzke. He was awarded the medal for his and Borussia Dortmund's work to combat anti-Semitism.

The laudatory speech was given by Hendrik Wüst, Premier of North Rhine-Westphalia. "It is important that the fight against anti-Semitism and the protection of Jewish life does not fall solely to politicians. When a club like BVB, with its more than 175,000 members and ten million fans takes a clear stance and acts with conviction, it has a huge impact," said Wüst, paying tribute to the club's achievements: "Hans-Joachim Watzke was quick to recognise that football has a big part to play in the fight against anti-Semitism and right-wing extremist ideology."

■ **Talk with Holocaust survivor Naftali Fürst and visit to the Buchenwald concentration camp**

On 11 April 2023, SIGNAL IDUNA PARK hosted a talk with eyewitness Naftali Fürst to mark the 78th anniversary of the liberation of the Buchenwald concentration camp. Addressing more than 300 guests, the 90-year-old recounted his experiences as a young child at Auschwitz and Buchenwald: "I'm telling the story of my childhood so that we never forget what happened back then. Whoever meets me will pass my story on, that's what matters. It's nice that so many young people are here today too."

BVB's President Dr Reinhold Lunow gave an introductory speech before a 20-minute film was shown in which Naftali Fürst recounted his journey to Auschwitz and Buchenwald. After that, he took to the podium for the talk. Joining him were Thomas Schmid and Martin Kranz. Schmid chairs the Thuringia association of Borussia Dortmund fan clubs, which covers 23 fan clubs with more than 1,000 active members. The association was



founded a decade ago and one of its areas of activity is to combat all forms of anti-Semitism. Martin Kranz is the director of the ACHAVA Festival Thuringia. He held the evening talk with Naftali Fürst.

Two days after the talk at SIGNAL IDUNA PARK, Fürst and his wife Tova Wagman Siegel visited the Buchenwald memorial. They were accompanied by some 30 BVB fans from the Thuringia fan club association and a delegation from Borussia Dortmund.



■ **Young people visit Munich and Dachau**

In April 2023, 18 young BVB fans got the chance to travel with the team to its away match in Munich. As well as attending the Bundesliga match, the trip included a visit to the memorial at Dachau concentration camp.

BVB organised the weekend in cooperation with Fanprojekt Dortmund, which regularly offers U18 away trips. The match on Saturday contrasted with the events held on Sunday, when the young people took part in a tour of the concentration camp memorial in Dachau led by retired deacon Klaus Schultz. The event focused on the atrocities of the Nazis, some of which were committed in Dachau. Prior to this, the participants had attended



a session organised by two employees from the Steinwache memorial museum in Dortmund to prepare them for the trip. A follow-up session was also held at the Steinwache memorial museum after their return.

In addition to the regular away trips that Fanprojekt Dortmund organises for young people, the trip to Munich and Dachau is now set to take place once per year in cooperation with Borussia Dortmund.

■ **"Sixteen items" – BVB remembers the victims of the Holocaust**

Around the world, 27 January marks International Holocaust Remembrance Day, and Germany likewise remembers the victims of National Socialism. The date commemorates the liberation of the Auschwitz-Birkenau concentration camp 78 years ago. Remembrance events focused on the history of an item from the collection of international Holocaust remembrance centre Yad Vashem that had belonged to Jenni Bachrach from Essen.

Jenni Bachrach's evening bag is part of the "Sixteen items" exhibition that was on show at the Paul Löbe House, part of the Bundestag complex



in Berlin, before moving to the Zollverein Coal Mine Industrial Complex in Essen from 6 March to 29 May 2023. It was also part of the initial celebrations to mark 70 years of Yad Vashem.

The exhibition saw the sixteen items from the collection of Yad Vashem return to Germany for the first time. The exhibits all tell different and in their own way moving and bleak tales of persecution, flight, displacement and death. "Sixteen items" is an exhibition organised by Freundeskreis Yad Vashem e. V. and Yad Vashem, the World Holocaust Remembrance Center. Together with Deutsche Bahn, Mercedes-Benz, Volkswagen and Deutsche Bank, Borussia Dortmund works to promote a culture of remembrance as a member of the Friends of Yad Vashem.

DFL 3.1
DFL 3.7



■ BVB delegation at the House of Lords in the UK

DFL 3.1
DFL 3.7

■ **Football brings us together:
BVB and Chelsea FC**

The Champions League fixtures against Chelsea FC in February 2023 provided an opportunity for delegations from the two clubs to meet and discuss their work together to combat anti-Semitism. Borussia Dortmund's trip to London was a chance for BVB's work against anti-Semitism to be presented at the House of Lords on the eve of the club's away match.

BVB was invited to a reception at Westminster by Lord Mann, the UK government's independent anti-Semitism advisor, and Kick It Out, an organisation that tackles discrimination in sport. Lord Mann is also an ambassador for Kick It Out. They were joined by other representatives from politics and UK football to honour BVB's work combating anti-Semitism in sport.

BVB's anti-discrimination officer Daniel Lörcher presented Borussia Dortmund's many years of work, which "in recent years has become part of our values and the club's identity". This includes multi-day educational trips to former concentration camps and other Holocaust-related historical sites. He also demonstrated how the club's activities are interwoven with the history of the city and how interest in BVB is used to boost social commitment.

The representatives from Chelsea FC also presented their work to tackle discrimination. "We're rivals on the pitch, but off it we work together. We share the same views," said Simon Taylor from the Chelsea Foundation. "Football has a massive responsibility. We have to take that seriously but at the same time it offers great opportunities," he said

about the considerable influence of sport. "You have heard how BVB and Chelsea have committed to this. If everyone does something, we will all win," said Lord Mann, concluding the event.

In return, two delegations from England and Austria travelled to Dortmund. They gained a clear insight into the local context of historical events as they visited the Jewish community in Dortmund and other sites such as Dortmund South railway station, which is connected with the deportation of Jews from the city. From 1942 to 1945, Dortmund South station was used to deport Jewish men, women and children from the Arnsberg district to extermination camps in the east. The event included a wreath-laying ceremony to commemorate the victims of the Nazis.



■ Delegations from England and Austria

■ **UN Human Rights Council**

Borussia Dortmund's commitment to fighting anti-Semitism was praised by UEFA as a "shining example". BVB spoke of its projects and goals a panel discussion of the World Jewish Congress (WJC) at the UN Human Rights Council on 29 March 2023.

The forum "Combating anti-Semitism in and through sports" marked the starting whistle for a long-term WJC initiative of the same name. Senior officials from the European Commission, the UN Human Rights Council, UNESCO and UEFA reported and listened attentively at the meeting in Switzerland. "Today's discussion on combating anti-Semitism in sport and society couldn't be more topical," said Margaritis Schinas, Vice President of the European Commission. "Unfortunately, anti-Semitism is on the rise again throughout Europe."

Football is determined to help counter this worrying trend. "Our door is open," stressed UEFA Secretary General Theodore Theodoridis, citing as exemplary the recent joint work of Borussia Dortmund and Chelsea FC against racism, discrimination and anti-Semitism. With educational trips, city tours, readings, workshops, but also the training of security staff and the "Panama" safety protocol, Borussia Dortmund is continuously fighting against discrimination, always true to the guiding principle "United by Borussia".



■ World Jewish Congress (WJC)

■ **Israel visit to mark Yom Hashoah**

DFL 3.1
DFL 3.7

A ten-member working delegation from BVB embarked on a five-day trip to Israel in April 2023 to attend state commemorations to mark Martyrs' and Heroes' Remembrance Day, Yom Hashoah. On the one hand it commemorates the six million Jews murdered in the Holocaust, and on the other honours the heroism of those who survived the Nazi atrocities. The theme for this year's remembrance day was Jewish resistance during the Holocaust – 80 years since the Warsaw Ghetto Uprising.

The busy schedule included tours of the Holocaust History Museum, a visit to the new Yad Vashem Book of Names, and a tour around the grounds of Yad Vashem. The event-packed trip was rounded out by visits to Jerusalem and Tel Aviv and a meeting with Maccabi Netanya F.C. BVB is a member of Freundeskreis Yad Vashem e. V. (the Friends of Yad Vashem) and is invited to mark Yom Hashoah each year.

FACTS | AND | FIGURES



■ BVB disclosure



ADDITIONAL MEASURES

DFL 3.1
DFL 3.7

Memorial trips to Auschwitz and Lublin

Borussia Dortmund offered two trips to memorial sites in Poland in summer 2023 to remember the Jewish residents of Dortmund who were deported. The first trip from 8 to 14 June focused on the Jews transported from Dortmund to Zamość in Lublin at the end of April 1942. The second educational trip, from 23 to 29 July, was to Auschwitz and concerned the history of the town of Oświęcim and the Auschwitz-Birkenau concentration camp.

The trips were organised, run and supervised by Fan-Projekt Dortmund e.V., the BVB Department for Fan Affairs, the Steinwache memorial museum, Bildungswerk Stanislaw Hantz e.V., Auslands-gesellschaft.de e. V. and BVB.

Journalist Ofer Waldman joined an educational trip in September 2022, when employees from Evonik and Borussia Dortmund visited Oświęcim and Auschwitz. He subsequently produced an hour-long audio documentary with the voices, impressions and insights of people he met on the trip, which was released for Holocaust Memorial Day 2023.



BVB participates in Holocaust Remembrance Day in German football

The BORUSSEUM held a memorial event at SIGNAL IDUNA PARK to mark "International Holocaust Remembrance Day", which commemorates the liberation of the Auschwitz concentration and extermination camp by the Allies and the millions of victims of the Nazi regime. The theme of the event on 26 January 2023 was "Women of Dortmund resisting against National Socialism".

Three hundred people filled the "Hansaplatz" room at SIGNAL IDUNA PARK, among them President of the BVB's Managing Board of Directors, Dr Reinhold Lunow. "There was a resistance movement, at Borsigplatz and elsewhere. And that's what we want to remember today," said Wilfried Harthan, from the BVB Department for Fan Affairs' Tradition Working Group.

The event focused on four courageous women from Dortmund who had remained steadfast and defied the regime. They were involved in the underground moment, drafting and distributing flyers, hiding the persecuted and disregarding the orders and instructions of the Nazi authorities. Every democratic society should be required to remember these women and their courage in a dark period of history.

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DFL 3.2

4TH BVB DAY OF ACTION "BLACKRAINBOW-YELLOW" AGAINST LGBTQIA+ HOSTILITY

Fans, clubs and associations have been committed to fighting homophobia and transphobia and promoting representation of sexual orientation and gender diversity in football – including BVB and the "Rainbow Borussen" gay and lesbian fan club, a regular feature on the south terrace.

The 4th BVB day of action, entitled "BlackRainbowYellow – For more diversity in football. Against LGBTQIA+ hostility" was held at the stadium on 19 November 2022. BVB Managing Director Carsten Cramer and Dortmund Mayor Barbara Brunsing welcomed more than 80 BVB fans attending the LGBTQIA+ awareness event, which comprised presentations, workshops on a variety of issues and a panel discussion at the end of the day. BVB, the KoFaS research group, the ballspiel. vereint! fan initiative, and the City of Dortmund LGBTQIA+ Coordination Unit organised the day of action with cooperation partners from the BVB Learning Centre, the BVB Department for Fan Affairs, Fan-Projekt Dortmund e. V. and the schwatzgelb.de fanzine.



In one workshop, participants learned the theory of graffiti, with the aim of later putting it into practice in the graffiti mural designed by ballspiel. vereint! in a stairwell of the south terrace.

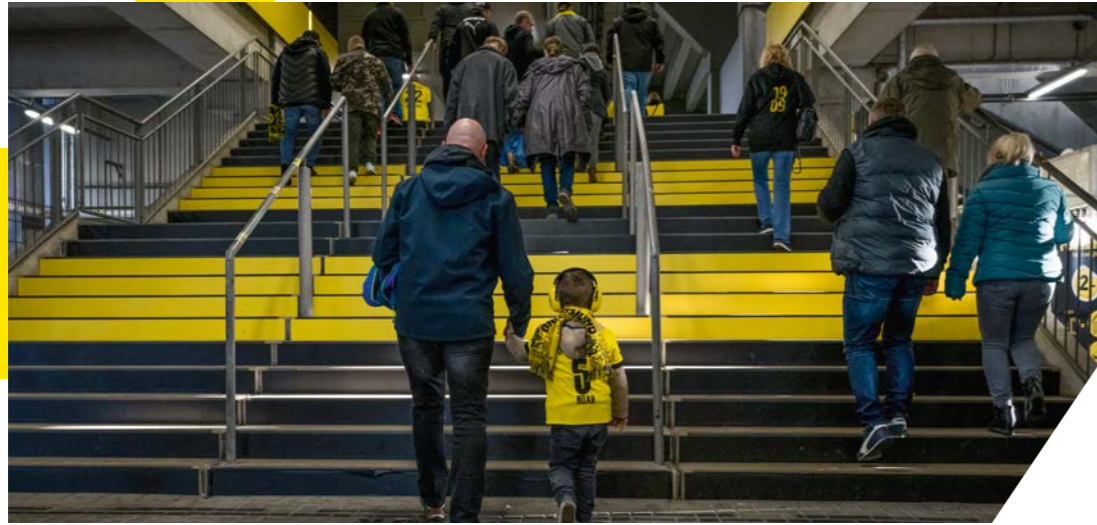
INFORMATION LETTER

"COM-BATTING VIOLENCE IN SPORT"

Protecting our active athletes, coaches, support staff, employees and others in the sporting environment must be a priority at all times. BVB has issued an information letter on the subject for all employees, and is revising the existing concept on preventing all types of sexualised violence to include "interpersonal violence". We are setting ourselves this task with the aim of protecting everyone at BVB.

The information letter defines the areas where the rules apply, namely violation of personal boundaries, physical violence, physical, emotional or mental abuse, sexualised violence and all forms of discrimination.

It also lists more than 30 trained contacts and department heads who are available to help in cases of suspected violence. Details are additionally provided for nine neutral/external offices where cases of violence can be reported. The receipt of the information letter by the departments, coaches and support staff was countersigned, and this information was passed on to all relevant parties (in the case of children and young people, to their parents/guardians).



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 at the same time 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 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 management system for that purpose 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 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. 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.

MEASURES AND RESULTS

Security audit

Unlike in previous years, the annual security audit in cooperation with DFB/DFL was carried out as normal again during the reporting period and passed. Both parts – the audit at the sports management offices (interviewing those involved in various roles including inspecting the requisite documents), and the key monitoring activities on a match day with spectators in attendance – were completed on site.

GRI 416-1

Security staff

The DFB has developed QuaSOD, a qualification programme for security staff and stewards offering various learning units to train employees, all the while making efficient use of their time. It culminates in an exam which, if passed, is proof of qualification to be employed as security staff in German professional football. Extensive training was conducted in the reporting period. We regularly monitor the stewards deployed on match days and carried out another evacuation drill for the security staff in the reporting period. Three employees completed the Certified Event Manager course.

In addition, some 100 stewards completed in-house training at the stadium in May 2023. This covered medical services, content presented by the fan representatives on fan culture and anti-discrimination, issues relating to internal organisation, and legal aspects. For our new stewards, we have a training group staffed by experienced and qualified stewards to optimise the onboarding process.

The difficult personnel situation for the in-house security staff due to the pandemic eased considerably over the course of the reporting period. Our external HR agency has so far been able to flexibly support us with qualified replacement staff. In addition, we were able to provide new and qualified staff with our successful recruitment and training campaigns described above. As at 30 June 2023, there were 751 stewards actively available in the BVB database.

GRI 410-1



The optimised coordination processes in Group security and match operations and stadium security have led to a sharp drop in the number of pitch invasions. BVB has responded to the problem of cup-throwing by sensitising stewards to the issue and via an awareness campaign in the stadium. The effectiveness of these measures is being analysed and they will be adapted accordingly.

GRI 416-2
DFL 3.4



Construction projects

The ageing access control system was modernised, with the primary focus on comfort but also security aspects. One item on the maintenance schedule was to begin renovation work on the cross-beams in the roof.

Sanctions

BVB investigates any fan misconduct on a case-by-case basis and carefully weighs up the corresponding measures or sanctions. A total of 17 fines amounting to EUR 366,685.00 were imposed on BVB in the reporting period. 15 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 86,350.00 of the imposed fines for anti-violence or safety and security measures.

GRI 416-2



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. In a diverse digital media landscape, we aim to provide the information demanded by a neutral public and our own fans, both at home and abroad, in a way that is tailored to the specific target group. No matter who is out there, our goal is to ensure that the club and its sporting and social news 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 the BVB communication concept is support for the independent media, which Borussia Dortmund demonstrates by providing an efficient working environment and information transparency. This includes providing professionally prepared content and scheduling a large number of media events and interview opportunities on the various topics concerning BVB, both in the core business of sport and across socially relevant topics.

Just like the media centre at SIGNAL IDUNA PARK, the Hohenbuschei media centre in Dortmund-Brackel offers a state-of-the-art working environment for media representatives of all disciplines. BVB now also has its own four TV studios at various locations in the City of Dortmund.

The degree to which methods of communication are interlinked is continuing to increase. The various stakeholders (print, online, TV, voice/radio, influencers, partners, club media) are expecting a lot more of BVB content in a variety of communication channels. Borussia Dortmund is interested in leveraging its internal and external communication to showcase the club's burning ambition on the pitch, the energy of the entire BVB community and the impact that 50 million fans around the world can create.

Our content is viewed by millions of fans in Germany and around the world. Traditional and new media and social networks play a key role in this (BVB communicates on platforms such as Facebook, YouTube, Instagram, Twitter, TikTok, LinkedIn and Twitch, as well as SinaWeibo, WeChat, Dongqiudi and Douyin in the Chinese market). They bolster BVB's economic and sporting development as well as its societal impact.

The "BVB Media House", which brings together all relevant specialisations (traditional press office work, text, video editing and production, social media, images, voice) and works closely with the BVB offices abroad, 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

Borussia Dortmund currently has more than 30 employees working in corporate communications. Its Media House covers all of the specialisations relevant to state-of-the-art communications and its activities regularly reach well over 50 million followers around the world – using solely the in-house content produced at the Media House. Individuals who follow BVB on multiple channels might be counted more than once. Added to this is the immense external coverage of BVB that regularly appears in the media.

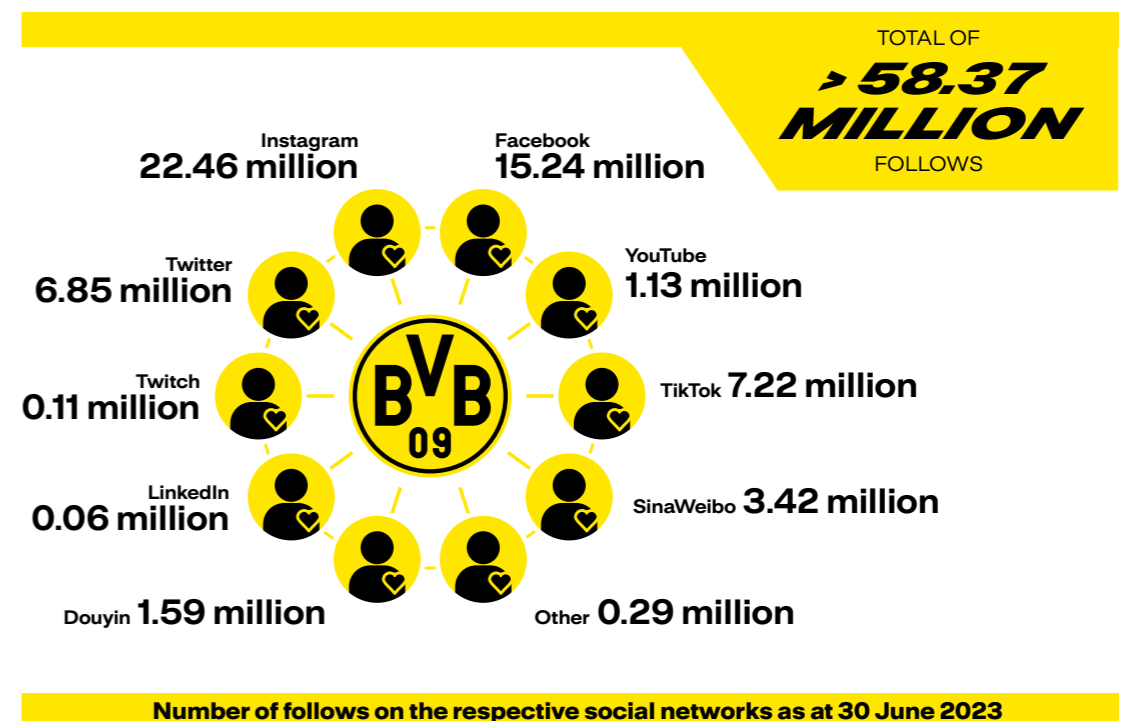
As well as the traditional unit – a Group press office that handles media enquiries, writes press releases, deals with the extensive media rights portfolios of TV and radio broadcasters, arranges interviews, fosters and expands national and international media contacts and handles internal communications, the directorate also includes in particular a broad-based content unit. This communicates directly with highly diverse target groups worldwide across 40 channels in multiple languages.

Borussia Dortmund's content editors include an in-house video department with five TV editors, a seven-strong social media unit, a writing pool that will soon be home to three staff, a photo editing team with two photographers, and a presenter

pool that from 1 July 2023 will comprise three employees: BVB legend Norbert Dickel (for historical and sentimental content), Patrick Owomoyela (for content aimed at a younger audience but also for international productions) and freelance journalist Marco Hagemann (RTL, DAZN, etc.; for content with highly journalistic relevance).

The directorate – which is also available as a service provider for external partners – is rounded out by an in-house production team with a total of nine employees who cover all of the technical processes associated with TV productions, partner formats and events.

Sascha Fligge has been Borussia Dortmund's Communications Director for the past 11 years. Fligge holds overall responsibility for the directorate and his duties include corporate communications, CEO communication, public affairs, strategic communications and communications with associations (dialogue with the DFL, DFB, UEFA, etc.).



BVB disclosure



"LEUCHTE AUF" FOUNDATION

GRI 3-3
GRI 203-2
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 that we are able to keep the organisational costs to a minimum, meaning that almost all of the funds get to where they need to be.

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 the Ahrtal region 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 proposals 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 following five principles 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 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 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.

■ 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

■ Maike Vollmer is the new foundation manager



Maike Vollmer took over from Marieke Köhler as manager of the foundation in autumn 2022. Köhler was appointed Head of Corporate Responsibility at BVB effective 1 October 2022. Maike Vollmer has a degree in media and cultural studies, and previously worked in internationalisation at BVB, where she was responsible for international marketing projects, including the tours of BVB's senior team to the USA and Asia. Her wealth of knowledge about BVB networks will stand her in good stead when initiating new projects for the foundation.

■ Flagship project: Nordstadtliga Dortmund

The "Nordstadtliga" street football league has played thousands of matches on the cinder pitch on Burgholzstraße in the north of Dortmund for more than 20 years. In September 2022, the flagship project of BVB's "leuchte auf" foundation celebrated the official start of the season on a brand-new artificial turf pitch at the same location with over 350 children.



The opening of the new artificial turf pitch enabled normal league matches to begin again, with the players vying to be crowned champions in their respective age groups. Nordstadtliga actively supports children and young people of different ethnic, religious and cultural backgrounds and helps them integrate into society through sport.

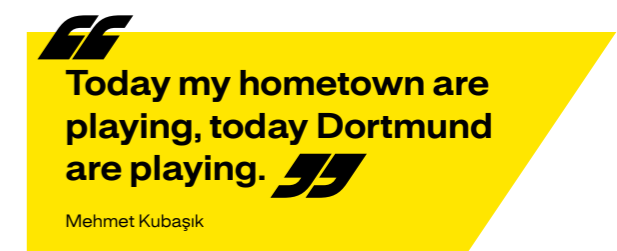
■ Mehmet Kubaşık Cup

The Mehmet Kubaşık Cup was awarded for the second time in Dortmund's Nordstadt district in May 2023. The winning team were honoured on the pitch at the Bundesliga home match against Borussia Mönchengladbach, with the Dortmund Nordstadtliga in attendance.



The tournament was set up in memory of Dortmund kiosk owner Mehmet Kubaşık, whose family was also at the stadium and took part in the ceremony. Kubaşık was shot dead in his kiosk in Mallinckrodtstraße 17 years ago by members of the far-right terror group National Socialist Underground.

Nordstadtliga launched the cup with Kubaşık's family in 2022. In 2023, it was played as an U17 tournament with 12 teams taking part.



GRI 203-2
GRI 413-1
DFL 3.7

Flagship project:
Black-and-Yellow Family

The BVB "Borussia Forever Lüdinghausen 1992" fan club has been supporting the oncology department of the Vestische children's hospital in Datteln for two decades. In recent years, the club has made an annual donation of EUR 1,909 to the paediatric oncology and haematology department, which treats babies, children and teenagers with diseases related to blood and bone marrow, cancer and blood coagulation disorders. The latest donation was invested in toys and a "ward bicycle" for patients. The "leuchte auf" foundation recognised this fan club commitment by doubling the donation at the end of 2022.

Biodiversity Day: a day of action
with SIGNAL IDUNA and the City of Dortmund

The International Day for Biological Diversity reminds us on 22 May every year how valuable and fragile biodiversity is on our planet. Designated by the UN, this day of action was first held in 2001 to raise awareness about the threat to biological diversity – the basis of human life. The foundation supports the projects in its "Learning" area.

"leuchte auf" supports Borsig bees project

Children from the Borsigplatz area of Dortmund had another chance to learn about bees in June 2023. The joint "EMMA's World" project of VIVAWEST, Grünbau gGmbH and BVB presented fascinating facts about the world of bees to the youngsters, with beekeeper and bee educator Lara Mönch providing information about the behaviour and communal life of bees.



Carol singing: EUR 100,000
for social organisations



From left to right: Johannes Boeing (BVB Learning Centre), Thomas Treß and Carsten Cramer (foundation board members), Katrin Lauterborn (Gasthaus e. V.), Mirza Demirovic (Nordstadtlige Dortmund), Stephanie Süper (Lensing Hilfswerk), Maike Vollmer

Three years after the last BVB Christmas carol singing event at SIGNAL IDUNA PARK, an audience of more than 70,000 were a sight to behold at Germany's largest football stadium on 11 December 2022, setting a new audience record. The proceeds from the "Dortmund sings carols" event were distributed to four social organisations, and presented by foundation board members Thomas Treß and Carsten Cramer in the stadium. Four non-profit projects in Dortmund each received an equal share of EUR 100,000.

"Yes to rivalry - no to violence!":
2023 moral courage derby at Schalke arena

Two days before the 2023 local derby, young people from Dortmund and Gelsenkirchen demonstrated that it is possible to interact fairly and peacefully with one another despite the great emotions and rivalry they feel. The joint event held by the "BVB Learning Centre" and Schalke 04's "Schalke macht Schule" educational initiative was entitled "Yes to rivalry - no to violence!".

A class each from the Robert-Koch-Realschule school in Dortmund and the Gesamtschule Berger Feld school in Gelsenkirchen came together to learn from the impartial "Ruhrflanke" social organisation how to apply moral courage in violent situations in football and at school. The 50 schoolchildren were given practical tips for everyday use on how to behave in an emergency. The aim was to achieve an anti-violence sentiment in fans of both teams without questioning the typical rivalry of the derby.

Cause		Donation in EUR	Date
Flagship projects:			
Fan-Projekt Dortmund e.V.	2022 funding for the BVB Educational Garden, including for environmental education projects for children and young people, Dortmund	14,200.00	07/22
Fan-Projekt Dortmund e.V.	2022 funding for the BVB Learning Centre, including for social education projects for children and young people, Dortmund	20,000.00	11/22
Fan-Projekt Dortmund e.V.	2022 funding for the BVB Educational Garden, including for environmental education projects for children and young people, Dortmund	7,003.13	12/22
AWO Unterbezirk Dortmund	2023 funding for the "Nordstadtlige Dortmund" project, Dortmund	1,000.00	01/23
Fan-Projekt Dortmund e.V.	2023 funding for the BVB Educational Garden, including for environmental education projects for children and young people, Dortmund	27,736.00	02/23
AWO Unterbezirk Dortmund	Funding for the "Nordstadtlige Dortmund" project; involvement in Nordstadtlige graffiti project, Dortmund	7,385.00	06/23
Funding for 2022 BVB Christmas carol singing event			
Fan-Projekt Dortmund e.V.	Christmas donation to the BVB Learning Centre, Dortmund	25,000.00	04/23
Ökumenische Wohnungslosen-Initiative e.V. "Gast-Haus statt Bank" homeless shelter	Christmas donation to the shelter for homeless people, Dortmund	25,000.00	04/23
Lensing Media Hilfswerk gGmbH	Christmas donation to Lensing Media Hilfswerk, Dortmund	25,000.00	04/23
AWO Unterbezirk Dortmund	Christmas donation to "Nordstadtlige Dortmund", Dortmund	25,000.00	04/23
Other projects funded			
Stiftung Universitätsmedizin Essen	Partial funding of a sailing holiday for young cancer patients, Essen	3,918.00	07/22
KreisSportBund Unna e.V.	Partial funding of a holiday camp for children including refugees and the socially disadvantaged, Holzwickede	5,000.00	07/22
Förderverein "Palliativstation im Ev. Krankenhaus Herne und Ambulanter Hospizdienst e.V."	Donation towards palliative and out-patient hospice care, Herne	5,000.00	09/22
Bürgerstiftung Stadt Selm	Funding for the "Selm pflanzt!" environmental project through "Black-and-Yellow-Family" fan club project, Selm	5,000.00	10/22
Forum Dunkelbunt e.V.	Funding for family support services for terminally ill children and children with severe acute illnesses, Dortmund	8,000.00	10/22
Stadtteil-Schule Dortmund e.V.	2022 funding for "the Aktion Runder Tisch BVB und Borsigplatz" project, Dortmund	4,000.00	10/22
help and hope Stiftung	Partial funding for technical equipment in foundation media room, Dortmund	8,000.00	10/22
Weihnachtsdorf Dortmund e.V.	Funding for a Christmas market project for socially disadvantaged children and others, Dortmund	5,000.00	10/22
Schulverein Rolandschule e.V.	Funding for a "learning honeycomb" relaxation room for children through the "Black-and-Yellow-Family" fan club project with "OB-VB 09 e.V." fan club, Oberhausen	6,000.00	10/22
TSC Eintracht Dortmund (association with legal capacity)	Funding for the "Angekommen im Sport" ("Arrived in sport") football training project for refugees (formerly: Willkommen im Fußball/Welcome to football)	9,000.00	12/22
Feggendorf A.C. (Association Civil) - Mexico City	Football academy focusing on social and educational programmes for children in Mexico	30,000.00	12/22
WDR "Der Westen hilft" Christmas campaign	Donation to WDR's "Der Westen hilft" ("Help from the West") Christmas campaign	10,009.00	12/22
Vestische Caritas-Kliniken GmbH	Funding for paediatric oncology through the "Black-and-Yellow-Family" fan club project with the "Borussia Forever Lüdinghausen 1992" BVB fan club, Datteln	1,909.00	01/23
Special Olympics Deutschland in Nordrhein-Westfalen e.V.	Donation to "Host Town Programme" as part of Special Olympics World Games 2023, Dortmund	10,000.00	01/23
State Museum at Majdanek - Ebbinghaus Automobile GmbH	Funding for a car for the Majdanek Museum, Lublin, Poland	33,900.00	01/23
DGB-Bildungswerk NRW e.V.	Ongoing financing of the "90 minutes against the right" project, Dortmund	15,000.00	02/23
Stadtteil-Schule Dortmund e.V.	2023 funding for "the Aktion Runder Tisch BVB und Borsigplatz" project, Dortmund	4,000.00	03/23
Stiftung Deutsche Krebshilfe	Funding through the BVB cup deposit collection initiative for World Cancer Day 2023, Bonn	3,366.00	03/23
Förderverein Dortmund-Marten und Germania e.V.	Funding for an international youth exchange programme with children from Brazil, Dortmund	5,000.00	03/23
SUPR Sports gGmbH	Funding for a roller skating get-together for children, adolescents and young adults in Dortmund, Hamburg	8,303.00	05/23
GrünBau gGmbH	Funding for the "Borsig Bees" environmental education project in Dortmunder Nordstadt, Dortmund	3,200.00	05/23
BVB Evonik Football Academy	Donation to DFL's "Step kick!" fitness project, Dortmund	3,891.30	06/23
Stiftung für die internationale Jugendbegegnungsstätte in Auschwitz	Partial funding for new "Stanislaw Hantz" sports ground, Auschwitz, Poland	35,000.00	06/23
Projects supported as part of the Ukraine donation campaign			
Caritasverband Dortmund e.V.	Aid for Ukraine - care for Ukrainian refugees with disabilities, Dortmund	7,000.00	09/22
Total:		406,820.43	

GRI 203-2 |

More than **€406,800** donated in 2022/2023

Number of projects supported: **34**



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 IMPROVING: ECONOMIC APPROACH



**BORUSSIA
DORTMUND**

UN GLOBAL COMPACT AND SDGS IN CONTEXT

UNGC 1, 2, 10
DFL 14

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.

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 in order to secure competition operations.



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. Given the current economic climate with high inflation, it is important to regularly review our salary policy. We will be granting a pay rise to match inflation throughout the Group at the start of the 2023/2024 season. We are also working on compliance with the Supply Chain Due Diligence Act (LkSG). Our merchandising requirements in our updated Supplier Code of Conduct are clear: compliance at the local level with all international social standards is a must!



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. However, 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. For instance, along with other clubs from the first and second Bundesliga divisions, we are supporting fair organic cotton farming in an Indian cotton cooperative. In events management, we are working to make stadium visits "greener, healthier and more sustainable". The fact that BVB ticket-holders automatically enjoy free public transport to the stadium and back anywhere in North Rhine-Westphalia sets an important example.



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.



ECONOMIC SUCCESS

GRI 3-3 DFL 1.4 **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.

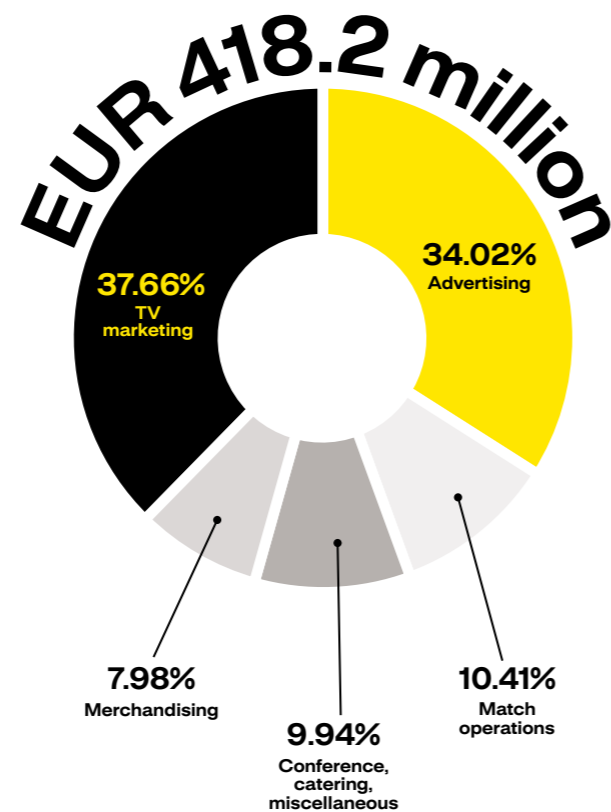
BVB long-term strategic objective is to defend its position in the top flight of the Bundesliga and qualify for the UEFA Champions League. To this end, we have defined economic concepts, objectives and measures for financial support, which we describe in the following.

Our financial performance

Footballing success is difficult to plan. So the management is responsible for creating a solid and ambitious economic foundation for such success. The aim of our financial performance is therefore to enable investment in football – in the professional squad, the support staff, the promotion of youth football and the necessary infrastructure. This is an absolute must if we are to achieve our ambitious sporting goals. At the same time, an economically sustainable approach also means having to adapt, postpone or redefine investment decisions if conditions change. The COVID-19 pandemic made this very clear.

Breakdown of revenue (in %)

BVB disclosure



BVB is part of what makes the Bundesliga an exciting and emotional product. We reinforced our position among Europe's top teams by finishing in second place in the 2022/2023 season and thus qualifying for the 2023/2024 UEFA Champions League. This means we will once again share in the profits distributed for participating in the lucrative competition. Borussia Dortmund took appropriate steps to ensure its economic stability as part of the risk management strategy described above.

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

Economic value generated and distributed

GRI 201-1

Borussia Dortmund closed out the 2022/2023 financial year with a consolidated net loss of EUR 9,550 thousand (2021/2022: consolidated net loss of EUR -31,888 thousand*). Borussia Dortmund's direct economic value generated, which amounts to EUR 522,173 thousand (2021/2022: EUR 482,466 thousand*), corresponds to the total of its revenue (EUR 418,239 thousand; 2021/2022: EUR 351,645 thousand), transfer proceeds (EUR 97,116 thousand; 2021/2022: EUR 105,241 thousand) and other operating income (EUR 6,818 thousand; 2020/2021: EUR 25,580 thousand*).

By contrast, the economic value distributed totals EUR 512,623 thousand (2021/2022: EUR 514,354 thousand*), broken down as follows:

Materials (4.7%), personnel expenses (46.0%) for the professional squad, administration and other match operations, amortisation and depreciation (20.7%), other operating expenses (22.5%) for advertising, player transfers, match operations, retail and administration, the total financial result (1.2%), taxes (0.2%) and residual carrying amounts and transfer costs (4.8%). The difference between the economic value generated and distributed corresponds to the consolidated net profit for the year of EUR 9,550 thousand (2021/2022: net loss of EUR 31,888* thousand).

GRI 201-1

Consolidated expenses**, change in equity (Group)** , consolidated income**

Cost of materials	-24,112	Conference, catering, miscellaneous	41,578
Personnel expenses	-236,223	Total consolidated income	418,239
Other operating expenses	-114,033	Transfer proceeds	97,116
Depreciation, amortisation and write-downs	-106,309	Residual carrying amounts	-20,663
Financial result	-6,131	Transfer costs	-3,922
Taxes	-1,230	Net transfer income	72,531
Consolidated expenses	-488,038	Other operating income	6,818
Match operations	43,524	Consolidated net profit for the year	9,550
Advertising	142,271		
TV marketing	157,507	Distribution	0
Merchandising	33,359	Change in equity (Group)	9,550

* Change in prior-year items. Restatements in accordance with IAS 8.42.

** EUR '000



■ Other results and indicators

The operating result (EBITDA) is another key indicator. In the past financial year, the operating result amounted to EUR 123,220 thousand (2021/2022: EUR 83,826 thousand*). Cash flows from operating activities amounted to EUR 54,426 thousand in the 2022/2023 season (2021/2022: EUR 35,071 thousand). Free cash flow amounted to EUR -22,324 thousand (2021/2022: EUR -16,293 thousand).

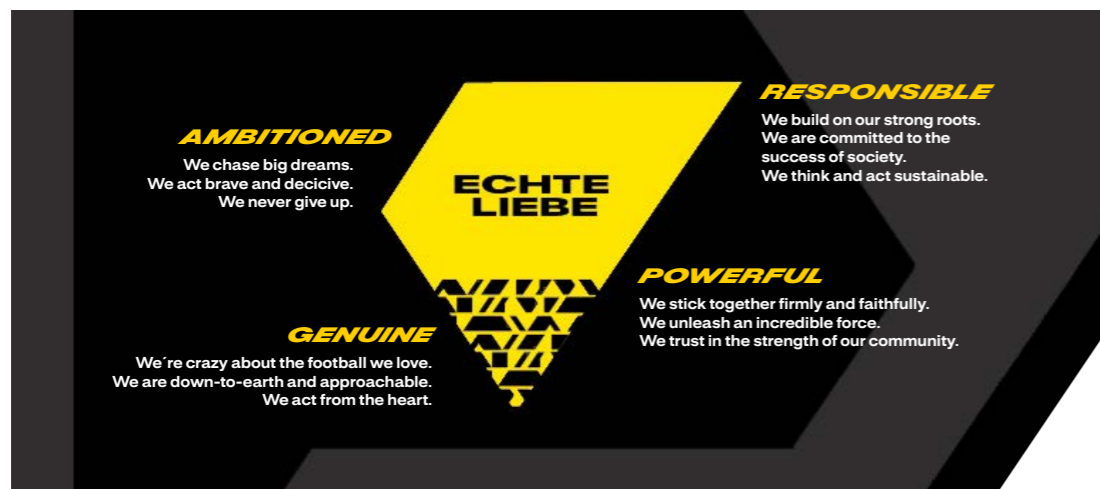
Our roots are deeply entrenched in Dortmund and we want this to show. That is why our fans are an essential component of this unparalleled experience.

Strategic brand management thus also forms part of corporate governance at BVB. Our economic objective is to make the "Borussia Dortmund" brand even more valuable and connect it with our fans. Regardless of our success on the pitch, we want our fans to fall in love with the club for life. This is why we aim to reach as many people, as much and individually as possible: locally, regionally, nationally and globally.

BVB's identity forms the basis for all decisions and actions relating to the BVB brand. We give a lot of thought to development of the brand in terms of identity and shared values in a changing social environment, and how to actively shape this development through targeted action.

GRI 3-3 | **BVB BRAND**

Borussia Dortmund offers a powerful football and community experience. The black and yellow team colours represent BVB around the world and we are proud to extol Borussia's virtues and values everywhere we go. We inspire football's strongest community with real love, because BVB never forgets its roots. We don't simply have a stadium in the middle of Dortmund, we have a home.



To this end, the BVB brand profile is continually honed based on input from fans and the management, and the results of qualitative market research.

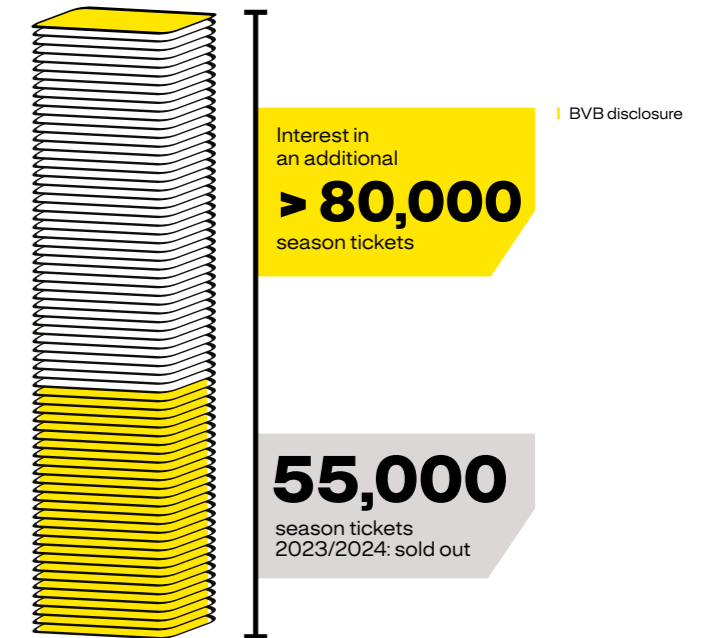
As a result of this process, the BVB brand image has been updated inside and out for the 2023/2024 season. The profound football experience is no longer the sole focus of the brand; it now also includes the feeling of community inspired by the sport, as well as the social relevance of BVB.

This expanded awareness of the BVB brand is attributable to our strong communities and our general social commitment and contribution to social advancement. In future, social responsibility issues will be at the heart of the brand and fuel its long-term vision in addition to the familiar values, core competencies and assets associated with peak athletic performance.

■ Another 55,000 season tickets sold

A total of 55,000 BVB fans secured their season tickets at SIGNAL IDUNA PARK again for the 2023/2024 season, reflecting similar demand to the previous season. Only 100 fans had cancelled their season tickets. These tickets were then offered to the fans next in line on the waiting list. More than two-thirds of the 81,365 seats in SIGNAL IDUNA PARK are occupied by regular stadium goers.

We introduced both season tickets and single match tickets in digital form in the 2022/2023



season. We installed three ticket machines at the end of the 2022/2023 season to enable fans with print@home or mobile tickets to print out souvenir tickets of their experience at SIGNAL IDUNA PARK. A large number of fans who collect paper tickets have already used these machines.

We stopped adding people to the waiting list out of fairness in 2018, 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.





GRI 3-3
DFL 1.7

CODE OF ETHICS AND CORPORATE CULTURE

Borussia Dortmund's long-term actions are driven solely by our defined values. Staying ambitious 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.

BVB disclosure |

Our goal is to increase the number of our fans internationally while not losing sight of our fan base in Dortmund. That is why we have only slightly increased our ticket prices in recent years, and decided not to raise them in line with the 7-8% inflation rate for the 2023/2024 season, so that enjoying a match at the stadium will remain financially feasible for the majority of fans. We have not increased the price of standing room match day tickets at all, and added just five euros to season tickets for the south terrace. Borussia Dortmund offers standing room tickets in the BVB fan block 63 to children and young people for EUR 12.00. Children under six have free entry with "lap tickets" if they are accompanied by an adult with a valid seated ticket.

The values described above also guide BVB's business practices. A working group formed by the Compliance department has developed an internal BVB code of conduct, which has been

approved by the management as the new code of conduct for all employees.

DIGITALISATION AND INNOVATION

GRI 3-3
DFL 1.6

Borussia Dortmund pursues an open and forward-looking approach to digitalisation and innovation, with due consideration for opportunities and risks. We aim to utilise market opportunities while also providing an attractive and innovative offering to the BVB community. New platforms and technologies that change social behaviour are becoming part of our daily social and business lives at an ever faster pace. For instance ChatGPT, the platform that uses artificial intelligence to generate content based on specific prompts, has grown at an unprecedented speed. Online communities with various discourse functions use virtual added value such as digital gaming characters, and are increasingly popular – not only with younger users.

BVB is already hard at work addressing the associated challenges for IT security, data protection and employee information. We all have to get to grips with the new opportunities offered by artificial intelligence, and with this in mind, BVB has created an AI guide for its employees, which will be updated on an ongoing basis. In the highly competitive world of professional sport, it is important to protect company and personal data as well as possible, while also seizing the acceptable opportunities offered available to BVB.

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. Against this backdrop, our goal is to make targeted use of the opportunities offered by innovative product and service ideas to improve the value of the BVB brand in order to meet the needs of relevant fan groups. We have established a structured internal development process with external support to brainstorm this objective.

Being the first to innovate is less important than pursuing a balanced approach and making smart, consensus-based moves. We engage in in-depth discussions with our "digital Fan Council", which was formed specifically for dialogue on innovative, platform-related questions on Web 3.0 issues, among others. 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.

Digitalisation is increasingly a factor in meaningful cross-departmental company cooperation. We aim to improve the efficiency and productivity of this cooperation, while also making it more forward-looking and attractive. For instance, in this fast-moving and highly competitive environment, it is no longer possible to imagine sports management without specific data processing in the analysis and decision-making processes.

Another objective of ours is to link all other departments more productively and efficiently through centralised data, professional data warehousing and data provision. We are working continuously on introducing a sustainable ERP system and on expanding meaningful fan relationship measures with specific data provision, such as for the fan hotline.

Digitalisation initiative at SIGNAL IDUNA PARK



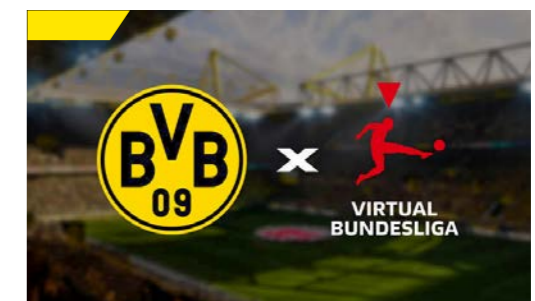
We launched a "digitalisation initiative" at the stadium during the reporting period by upgrading to the 5G mobile technology standard and taking other technical development steps. Work on improving the technical infrastructure in the stadium by the four mobile network providers, including BVB partner 1&1 Telecommunication SE, is scheduled to be complete in time for the 2024 UEFA European Championship. This also involves improving the WiFi network, which will in turn increase the energy efficiency of devices and reduce the use of devices. However, the ultimate aim of increased data speed, service optimisation and increased operational security is unlikely to reduce the energy required.

Gaming

Borussia Dortmund has been involved in eFootball since the 2019/2020 season, and has been committed to entertainment, fun and interaction ever since. Following a period of in-depth feedback, BVB will be joining the "Virtual Bundesliga" from the 2023/2024 season. After all, gaming is a highly interactive community – and not only online. BVB is expanding its offering and is also including a gaming location in the centre of Dortmund.

DFL 1.6

Borussia Dortmund has created an eFootball tournament platform that also allows players to compete in FIFA tournaments. The SIGNAL IDUNA eFootball Cup was the first competition



with three qualifying tournaments played on the BVB platform. BVB also held the "blackyellow FIFA23 Clash", inviting BVB fans from around the world to compete in a huge FIFA tournament. There were four different qualifying rounds and an online final to decide who would travel to Germany for the "Grand Final Week" to fight for the title "blackyellow FIFA23 Clash Champion".

This all interacted with the Twitch streaming channel. BVB was the first German football club to reach 100,000 followers on Twitch, in November 2022. The channel has been transmitting live streams of a range of entertainment formats almost daily since its launch in September 2020. It has a focus on eFootball, and regularly hosts pro players past and present, and other club personalities. It also broadcasts live sport in the form of women's and youth matches, and is therefore accessible to all Borussia fans.



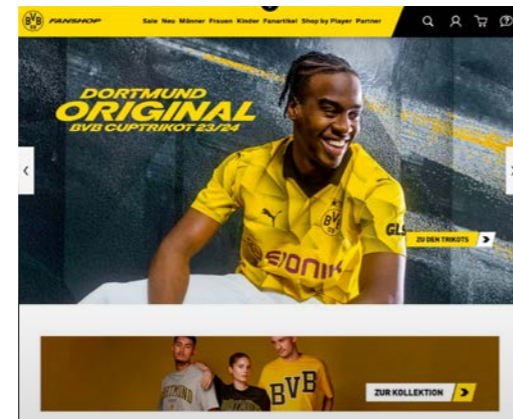
In agreement with the digital Fan Council, these actions also have the objective of using the gaming channels as new formats to cautiously attract young international fans and female gamers to BVB and take an interest in their needs.

■ **Web 3.0 partnerships and licensing**

BVB's commitment to innovative technologies goes hand in hand with a sound risk assessment strategy. The trust of our fans is a high benchmark. "The world of crypto offers exciting opportunities, and it is important to us to work with a trustworthy partner in this seminal sector," says BVB Managing Director Carsten Cramer on the subject of the partnership with Coinbase. "Receiving the license from BaFin is a clear sign to us that we have such a partner by our side in what is still a very new, and often confusing sector for outsiders. So we are pleased to be developing a partnership with Coinbase as a responsible, safe and compliant global platform for crypto trading."

Borussia Dortmund has entered into a long-term partnership with the fantasy sports platform Sorare with the aim of creating innovative ways for fans to interact with their favourite club. Borussia Dortmund continues to look into innovative and viable concepts to expand its pool of partners from promising industries, for instance.

■ **Relaunch of BVB.de**



The cross-departmental conceptual stage of the new bvb.de website was concluded during the reporting period. It is scheduled to be realised in the 2023/2024 season, as is the revamped platform for the online merchandising shop.

BVB's intention with this relaunch of the two digital platforms is to improve IT security and focus more on user and fan needs. The bvb.de website is to be developed as the "ClubHub" – a digital nerve centre for fans, partners and visitors from all over the world. It will transpose the energy and values associated with BVB football into a virtual sphere. It is a knowledge and experience platform that will attract fans, partners and visitors through dynamic content and cover all of their needs.

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. BVB is developing close local ties with all club stakeholders via its offices in Singapore and Shanghai and its representation in Asia through these office teams.

And BVB is not only represented in Asia. We are generating further interest in Borussia Dortmund through international cooperations and partnerships based on shared values.

■ **afizionados – new official regional partner in Mexico**

Borussia Dortmund and afizionados, a specialist sports channel broadcast by izzi and sky, have formed an alliance that makes afizionados the club's first official regional partner in Mexico. The agreement will enable the afizionados audience to enjoy exclusive BVB content and experiences such as BVB press conferences, team training videos and new episodes of the club documentary each season exclusively on izzi and sky.

"We are both proud and happy to enter into a partnership with afizionados in Mexico. It is a major player on the Mexican market and together we have the ambition to create meaningful content for the afizionados audience and attract them to BVB," said Carsten Cramer, Chief Marketing Officer of Borussia Dortmund.

"The cooperation with afizionados is a unique opportunity for BVB to reach our fans in Mexico and make them feel part of the club," said Benedikt Scholz, Director of Internationalisation and Commercial Partnerships at Borussia Dortmund.

Around 500 Borussia fans from BVB fan clubs in Mexico met for a watch party to celebrate this new opportunity.

■ **BVB Asia tour 2022**

DFL 3.1

Borussia Dortmund made use of the World Cup break to travel to South East Asia with the remainder of its professional squad at the end of November 2022. They visited Singapore, Malaysia and Vietnam, and played a match against local teams in each country. BVB Managing Director Carsten Cramer said, "After such an agonisingly long period of COVID restrictions, we were delighted to be able to visit our fans and partners in South East Asia once again. We have felt very welcome in the region for many years."

Sebastian Kehl said, "It was important to us to structure the World Cup period as well as possible for the players not involved in it. These included players from our U23s and U19s whom we want to introduce to the professional squad. This exciting trip helped in that regard, not only because it gave the players a chance to compete, but also because we could do our part to represent our club and the entire Bundesliga internationally."





SUPPLY CHAIN AND PRODUCT RESPONSIBILITY

GRI 3-3
DFL 1.5

Concept and objectives

BVB pays great attention to the environmental and social aspects of the upstream value chain and to due diligence in product responsibility. Our third sustainability principle is this: "Our business activities revolve around foresight, fairness and a responsible range of products and services and factor in the risks and opportunities of digitalisation."

This is how we show responsibility to our fans, guests and society to observe the requisite due diligence when procuring goods, products and services. One objective is to ensure that our strict quality and safety requirements are met in our products. We always strive to offer our fans first-rate quality and 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 supply chain. BVB complies with the 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.

HUMAN RIGHTS IN THE SUPPLY CHAIN

UNGC 1, 2
GRI 3-3
GRI 2-23
GRI 2-24
DFL 1.5

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 requirements are set out in a binding code of conduct for the whole company, which is available to view online at any time. BVB expects the same conduct of its business partners. We also actively promote compliance with the principles of the UN Global Compact. BVB developed its specific Supplier Code of Conduct and supplier management concept based on the provisions of the Supply Chain Due Diligence Act (LkSG).

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.

Compliance Management was further expanded during the reporting period. Kerstin Gentile is a consultant for risk management, the internal control system, the compliance management system and Internal Audit, and was responsible for developing and laying down in writing the BVB Code of Conduct, also with respect to dealing with partners in the supply chain. The BVB Code of Conduct is complete and will be reinforced for employees by means of training on specific application in daily operations.

GRI 406-1 | A whistleblower system has been set up in this context 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.

RESPONSIBLE PROCUREMENT

GRI 3-3
GRI 2-23
GRI 2-24
GRI 308-1
GRI 414-1
DFL 1.5

BVB established a Central Purchasing department, which falls under the responsibility of the Finance Directorate. Thomas Rimpler has been head of the department since December 2022. He is also refining BVB's central procurement management. The objective is consolidation at Group level of the purchasing structures and processes, such as calls for tenders. Another focal point is screening and monitoring of suppliers based on holistic criteria that increasingly also reflect ESG factors. Tools to improve digital efficiency are also planned to be used going forward. Procurement remains separate in Merchandising and Events & Catering due to the specific requirements of these areas.

It is crucial for us that our suppliers and business partners also ensure that human rights are upheld and the respective labour and environmental standards are observed 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.



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 ensuring that products are stored and processed properly and in line with stringent hygiene standards (HACCP). Unannounced inspections by public authorities are commonplace.

GRI 204-1 | When it comes to vendor origin, we give preference to regional partners where the product selection allows. For instance, we prefer local baked goods and regional and seasonal vegetables. 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.

Where possible, we aim to 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.

Vegan sausages on match day



Vegan sausages and currywurst have also been on offer at Bundesliga home matches at SIGNAL IDUNA PARK since the 2022/2023 season. Borussia Dortmund and its Premium Partner Rügenwalder Mühle took advantage of "Veganuary" in January 2023 to promote the alternative to the traditional stadium sausages. The sale of this plant-based sausage alternative represents a further step in BVB's sustainable development journey. A strong partner like

Rügenwalder Mühle makes it possible to raise awareness about vegan and healthy food in the stadium too.

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.

The purchasing terms and conditions in the form of a specific Supplier Code of Conduct have been revised and include the requirements of the international standards on respecting human rights and complying with the respective labour and environmental standards. This code demands that our suppliers act responsibly in our upstream supply chain. Moreover, by requiring responsible procurement in merchandising, we ensure that we sell fair and environmentally sound merchandising products.

BVB supports organic cotton farming in India

Borussia Dortmund and eight other football clubs from the first and second Bundesliga divisions have committed to using fair organic cotton in the production of their fan merchandise. They joined together during the reporting period to support 450 farmers in a cotton cooperative in India in transitioning to farming organic cotton over the next three years. The clubs in the alliance will also source cotton from the project for use in their merchandising products in future. The first items will be available in the fan shops beginning in the autumn of 2023. The initiative also offers children and youngsters in nearby farming communities educational opportunities in the form of sports programmes. These will be aimed particularly at girls and young women.

Representatives from BVB and other Bundesliga clubs paid a visit to India in January 2023. Kevin Klink (Team Lead Planning & Purchasing, Merchandising), Kevin Schulte (Category Manager, Merchandising) and Ingo Klein (Project Manager Sustainable Products) travelled to the cotton cooperative to find out more about sustainable cultivation of the fields, fertilisation and natural crop protection options.

GRI 308-1
GRI 414-1

DFL 2.1



The German Federal Ministry for Economic Cooperation and Development and the textiles company BRANDS Fashion launched the initiative with help from Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH.

GRI 3-3
DFL 1.7

RELATIONSHIPS WITH BUSINESS PARTNERS

One of the foundations of our success is our responsible and ethical conduct. This is something that can be counted on, and not just by our fans, but also by our 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.



We included specific issues in our code of conduct, such as principles to prevent bribery and corruption, avoidance of prohibited gifts and invitations, dealing with (elected) officials, avoiding conflicts of interest, and guidance on avoiding unfair competition, among others. No violation of our principles for relationships with business partners came to light in the reporting period.

PRODUCT SAFETY AND PRODUCT QUALITY

Product quality and safety is subject to 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.

GRI 3-3
GRI 417-1
DFL 3.4



GRI 2-2 | Construction in the food and drink logistics area began at SIGNAL IDUNA PARK during the reporting period. The work on an extension in the south west of the stadium will continue throughout the 2023/2024 season, and will benefit our guests thanks to the modern refrigeration and centralised cold storage rooms which will make our production and service processes much more efficient and improve quality.

are unsatisfied. This 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.

In-house training with a range of contact persons was offered throughout the reporting period to improve service quality for our fans. This focused on further harmonising a high service standard, optimising e-mail responses to fan queries and onboarding new employees in the service area.



GRI 3-3
DFL 3.6 | **SERVICE QUALITY**

Our fans are just as important to us as our sporting objectives at Borussia Dortmund. We take our service quality very seriously and regard first-class service as pivotal for meeting the needs of our fans. In stark contrast to other market-oriented sectors, our fans rightfully expect to be treated like family and not like customers. The fans cannot opt for a competing product if they

MERCHANDISING PRODUCTS

GRI 3-3
DFL 1.5
DFL 2.1

A workshop was held to determine the details of the future BVB service offering.

A service counter which is staffed on daily basis during the reporting period was set up in the FanWelt service centre, enabling fans to approach us directly in person and in a range of languages. This has been well received, as not all BVB fans are willing or able to use the Internet. We also stepped up our dialogue with the service-focused departments such as Merchandising, in order to be prepared for new product launches.

Improvements continue on our software-based telephone system that we use on a daily basis. The use of the service-related tools within the software is constantly being expanded. This has enabled us to optimise our services and thereby reduce waiting times even further for our fans. Our aim is to answer 80% of calls within 30 seconds. We also record the handling time, i.e., the time spent on each caller, which helps to avoid waiting time peaks.

The ticketing service was integrated into the Service department in November 2022, followed in early 2023 by the BVB Evonik Football Academy. The BVB service portal provides a fan-focused alternative to direct personal contact, with 700 FAQs.

BVB's fundamental approach is to design its merchandising products with a view to 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.

We will be offering a large number of items with recognised sustainable quality labels as soon as the 2023/2024 season. We have strict criteria as regards credibility and transparency, as evidenced by products bearing GOTS certification, the Green Button label or SAMPLE LABEL.

BVB is also in constant dialogue with its equipment supplier PUMA as to how fan merchandise can be produced more sustainably going forward. The first step is to focus on the raw materials used (see PUMA Re:Jersey from the previous year's report) and the production sites in Turkey.





SPONSORS

GRI 3-3
DFL 1.4

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 our values as well as the positive emotions and media exposure generated by the club. We aim to offer them attractive deals in order to generate the financial resources required to achieve sporting success.

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. It also involves the social, environmental and human rights-related factors incorporated into our own code of conduct and planned to be included in our Supplier Code of Conduct. We can ensure consistency only if the positive environmental and social factors relating to BVB as perceived by our fans and the broader public are also reflected in our relationships with sponsors.

"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, which still applies today. BVB and its marketing firm Sportfive also subscribe to this view.

MEASURES AND RESULTS

■ Sustainability partnerships

We also expanded our sustainability partnerships with Evonik, Rowe, GLS, DSW21, STIEBEL ELTRON and Wilo. The substance of these partnerships varies from partner to partner. STIEBEL ELTRON GmbH & Co. KG also joined as one of BVB's Premium Partners and a Sustainability Partner.



The heating manufacturer and Borussia Dortmund entered into a three-year partnership. "The focus of this relationship is of course on improving awareness of our brand. But aside from that, what most impressed us was the concept of a sustainability partnership. As heating experts, we can share our expertise and support BVB on its journey to a carbon-free future," said Managing Director Dr Nicholas Matten at the inception of the partnership.

"We are very happy to be expanding our partnership with STIEBEL ELTRON," said BVB Managing Director Carsten Cramer. "Sustainability is a key issue for us. We are aware of our social responsibility and are already active in many areas. However, we need to catch up as regards energy, particularly in decarbonisation and reducing our CO₂ emissions. In STIEBEL ELTRON, we have a partner with whom to tackle this challenge."

Borussia Dortmund and the multinational technology group Wilo have also expanded their partnership. The long-established Dortmund-based company has extended its existing Champion Partnership until 2026. Wilo has also been supporting BVB as a Sustainability Partner since the beginning of 2023.

The pump and pump system manufacturer will be helping BVB to reduce its carbon footprint, among other things, during the initial three-year partnership. The partners also plan to realise projects together around the world to promote sustainable use of energy and resources. Both Wilo and BVB are guided in their business activities by the UN Sustainable Development Goals (SDGs).

General Logistics Systems Germany GmbH & Co. OHG (GLS), a provider of parcel and express services, is continuing its partnership with Borussia Dortmund. GLS, which joined on as one of Borussia Dortmund's Champion Partners in July 2021 and is also the club's official logistics partner, is also involved in the women's football teams and handball. Delivery of all packages containing BVB merchandising is climate-neutral due to the use of low-emission or emission-free vehicles and through industry-standard carbon offsetting via certified climate action projects.

■ E-bike manufacturer TENWAYS becomes new BVB partner

E-bike manufacturer TENWAYS is a new partner of Borussia Dortmund and is helping to foster the club's sustainable development. The partnership is an advantage not only for BVB's players, but also for the fans, as exclusive benefits and special bike models are planned for them. Carsten Cramer, Managing Director of Borussia Dortmund also sees a lot of positive factors in the partnership: "We are delighted to welcome TENWAYS as a new partner and look forward to a close working

relationship. TENWAYS develops and produces high quality e-bikes that make cycling a pleasant and sustainable lifestyle choice, which is in line with Borussia Dortmund's ambition to boost sustainable mobility."



■ BVB 2023 sponsor workshop in Brixental

In April 2023, Borussia Dortmund hosted an event for its sponsors in Austria. This included a comprehensive presentation for BVB's partners on Borussia Dortmund's sustainability strategy and the focal points of our work. There were workshops to identify common issues and derive new ideas for sustainable further development. One question was how to make match days more sustainable. The event was also an opportunity for the companies to network with each other to unlock further collaborative potential.





▼ Soccer court on Borsigplatz

ECONOMIC FACTOR IN THE REGION

GRI 3-3
GRI 203-2

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 Dortmund and beyond identify with BVB, and home matches once again drew an average crowd of 81,228 to SIGNAL IDUNA PARK in the 2022/2023 season, taking us back to pre-pandemic levels and providing a great boon to the local and regional economy.

BVB disclosure |

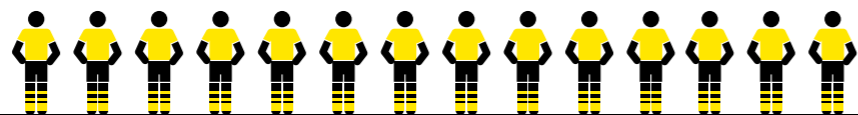
Our senior team played 21 regular home matches without any COVID restrictions during the reporting period at a sold-out SIGNAL IDUNA PARK. By comparison, there were hardly any spectators at the stadium for the special match operations during the pandemic, and the catering sector was severely impacted by the restrictions. 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. So retailers, catering, leisure and event venues, and the hospitality and travel and tourism sectors, in particular, could expect revenue from football fans and visitors. BVB was a little unlucky in the DFB Cup draw last season, as all its matches were played away until it was eliminated from the competition.

Nevertheless, the fans and visitors to our U23 team in the third division and the BVB women's teams now also make a significant economic contribution to the local area. This is something that is much more prominent in other towns and cities where our opponents are based, and in Dortmund is rather unfairly overshadowed by the fact that SIGNAL IDUNA PARK is permanently sold out.



Eigener Indikator |



Sold-out home matches during the reporting period.

DFL 3.7 | MEASURES AND RESULTS

As the pandemic subsided and it was clear that our fans would continue to offer their full support to BVB, we were able to resume some projects that had been postponed due to the strained financial situation and the negative business performance that was unusual for BVB. These included extensive construction work at the stadium, energy-saving e-mobility projects and investment in software-based efficiency processes. Many of them also involved contracting local and regional companies.

Food and merchandise purchases for match days also increased significantly, and hundreds of temporary staff working as stewards and in catering benefited from the extra income.

▼ Football brings us together – especially at Borsigplatz

Attractive housing is a key economic factor for every location. VIVAWEST spent more than five years fully modernising its Borsig-West development – its largest in Dortmund, with approximately 830 flats. The housing developer celebrated completion of the project with the residents at a neighbourhood festival in the Borsigplatz area in late summer 2022, supported by Borussia Dortmund.

The Borsig-West project started in 2017. Various major and minor modernisation work has been done in the area since then, including adding a soccer court as a focal point of the new development. "Our aims were clear from day one. We wanted to improve the living conditions and boost the sense of community in the neighbourhood. The soccer court is a great example – residents can meet, chat and spend their leisure time here, both on the court and at the sidelines," said Dr Maurizio Lindemann, Head of Central Development Design at VIVAWEST.

"Football brings us together – especially here at Borsigplatz. Borussia Dortmund was founded just a few meters away. So, we are really happy that the club and football play such a big part in the new development, and we want to contribute to the project too," added Carsten Cramer, Managing Director at Borussia Dortmund. The Nordstadtliga Dortmund plays at the "Max-Michallek-Platz" soccer court every week.

▼ BVB education fair at SIGNAL IDUNA PARK

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 in 2021 and organised the first BVB education fair, the second edition of which was held at the Youth Academy ground in Dortmund-Brackel in September 2022. The event was open to all pupils and parents from the region in an effort to promote education.

The BVB education fair was held again and on a larger scale on 5 September 2023. This time the young people and their parents were welcomed to SIGNAL IDUNA PARK, which played host to the event along with partners, sponsors and many other businesses. Several thousand visitors came along to network with renowned companies from the region, such as adesso, Wilo, Evonik, Rhenus, DSW21 and Borussia Dortmund, and find out about apprenticeship opportunities. In addition, there were many interesting short presentations on a variety of subjects, such as digitalisation, time management, job applications and sustainability.





ALWAYS GIVING IT OUR ALL: HOLISTIC HR WORK



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

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 work-from-home works agreement currently in force. A corporate volunteering concept has been initiated to further increase awareness about BVB's social responsibility. We also offer our employees the chance to lease a bicycle to commute to work.



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 functional area for Risk Management, ICS, Compliance Management System and Internal Audit was established with the aim of further developing Compliance structures. A practical code of conduct for all employees was developed and implemented during the reporting period to provide common and binding standards for orientation purposes.



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 girls' football programme. The provisions of the corporate governance declaration apply when appointing women to management positions. Our staffing decisions are always based on whether or not a candidate has the right skills and professional qualifications for the job.



Separate non-financial Group report

RESPONSIBLE EMPLOYER

GRI 3-3
DFL 3.3

CONCEPT AND OBJECTIVES

In today's world, the 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.

MEASURES AND RESULTS

EMPLOYEE LIFE CYCLE

DFL 3.3

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, 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.

Our careers site is the key channel for job-seekers to find transparent employer information and it is the central element for ensuring recruitment success and a strong employer brand. 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 careers site will be relaunched for the 2023/2024 season, when a focus on enhanced user-friendliness and further target group-specific landing pages. Breathing life into our values and culture will remain a defining element of the career site going forward, and this will be further expanded after the relaunch.

We unveiled our BVB careers newsletter in December 2022 as a way to create a lasting link between our employer brand and people who have either visited the careers site but did not apply or who have unsuccessfully applied. Subscribers are updated on current vacancies, they gain exclusive insights into the various areas of work at BVB, learn about our employees and find out more about the benefits we offer. The careers newsletter is available at all relevant points of contact with applicants or those interested in applying. It not only encourages them to visit our careers website but also helps prospective applicants decide whether they identify with BVB as an employer.

Since the 2022/2023 season, we have also been leveraging the reach of our own social media accounts to advertise specific vacancies. These campaigns do not just boost our employer brand, they are an efficient way to help us recruit qualified candidates for positions that are particularly hard to fill.



We have also expanded our participation at events. By ensuring an active presence at career expos, educational fairs and other events, we enhance our profile as an attractive employer among our relevant target groups. Added to this is work to organise our own events such as the BVB education fair, which was held for the first time in the summer of 2021. The fair featured various companies as exhibitors and gave school pupils guidance and advice on selecting their future career paths. The BVB education fair will take place again in September 2023.

Since the 2022/2023 season, we have also been working together with our higher education cooperation partner, the University of Europe (UE). In this context we launched the BVB Scholarship, which covers 100% of tuition fees. On the one hand, our mentoring programme gives scholarship students an insight into working at BVB and enables them to gain experience at a football club. On the other, we reach out to our relevant student target group and raise their awareness of us as an employer.

2 Application and recruitment

Borussia Dortmund offers a wide range of jobs requiring an incredible variety of skills. Each and every one of our selection processes is based on a requirements analysis. By analysing requirements we can determine the exact skills and qualities a candidate needs to make a success of a vacant position. Using this information as the starting point is the only way to make sure the selection process is fit for purpose. On that basis we draw up a targeted job description for each position,

and design an individualised selection process that may include 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 2023 is "excellent", with 4.53 out of 5 points (as at July 2022: 4.54).

BVB disclosure |

4.53 OUT OF 5 POINTS:

"EXCELLENT"



We are not able to hire all qualified applicants who take part in a given selection process, and the talent pool integrated in our application management tool provides the opportunity to store applicants' details beyond the specific selection process and notify them directly of any suitable vacancies that arise going forward. This boosts the efficiency of future selection processes.

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 special tour of the 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 | GRI 404-3 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.

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 2023/2024 season to match inflation, as well as a one-off anti-inflation bonus in August 2023 on top of the pay rise. This was also agreed



for the start of the 2024/2025 season. In addition, all wages and salaries were reviewed during the 2022/2023 season and the majority increased to well above the minimum wage. 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. This model was put in place during the 2022/2023 season. It has proven popular among staff and makes it easier to find the right work-life balance.

■ Corporate volunteering

We have implemented a corporate volunteering concept to promote awareness of Borussia Dortmund's social responsibility and our values and enable our employees to make their own contribution to our social commitment. During their working hours, employees can volunteer for selected projects run by BVB's "leuchte auf" foundation such as the Dortmund food bank education scheme, Oberhausen Peace Village, or the "Borsig-Bienen" initiative to educate young people about bees. Meaningful voluntary work on projects connected with BVB does not just help boost employee retention, it is also a fantastic opportunity for team-building.

■ Retention of temporary staff

Alongside our efforts to retain permanent employees, we also place great significance on retaining and integrating our temporary staff. Unlike during the pandemic, a packed stadium meant that we could offer financial security to the temporary staff who work on match days. We also offer temporary staff considerable flexibility: a registration process enables them to decide their working hours for the individual days.

We also offer the chance to change positions within the club when required by the individual circumstances and needs of our temporary staff. The wage and salary adjustments made in the 2022/2023 season also extended to our temporary staff, enabling us to retain them in the long term. Since then, temporary staff throughout the Group have been paid at above the statutory minimum wage. Inviting them to employee events such as the joint season kick-off demonstrates our appreciation for their work and strengthens the sense of unity in our BVB family – no matter what type the employment relationship.

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.

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. If the need for custom development opportunities arises, we support

the departments, management and employees in choosing and carrying out the requisite activities. We advise on the potential formats (individual training, in-house seminars, etc.), request quotes from various service providers and support the departments in organising and carrying out the activities.

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.

DFL 17

The preamble to the management guidelines clearly emphasises our values, tradition and the emotional bond to Borussia Dortmund. 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. The first module on the topic of "Self-management as a core competence" was followed in the reporting period by the Group-wide roll-out of the second module entitled "Leading people" with more than 80 managers. Modules 3 and 4, covering the topics of "Leading teams" and "Leadership in times of change", are scheduled for the coming 2023/2024 season.

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 define various situation in which it is reasonable to offer individual coaching with a certified external coach, for example to deal with blind spots, to change how employees deal with specific stress situations, or as support to handle changes in the professional environment.

We began to build up and expand our coaching pool in the reporting period, and implemented a standardised selection process for new coaches so as to ensure high quality. It is important to make sure our coaching pool is as diverse and broad as possible so that we can meet the diverse needs of our employees and tailor the advice we offer to them.

Apprenticeship

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 12 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. Eight new traineeship agreements were entered into in the reporting period. No trainees were taken on in 2020 due to the pandemic, and

as such no training was completed in the reporting period. The percentage of trainees hired was thus 0%. Aside from our permanent staff, we also had 11 trainees (8 m/3 f). In 2021/2022, we had 6 trainees (4 m/2 f).

On launching the trainee recruitment process for the 2022 training year, we recognised the need to address the target group individually and developed a custom careers landing page on the topic of training at Borussia Dortmund. There, we position ourselves as a forward-looking provider of educational opportunities, helping young people gain qualifications, nurturing their talents and offering long-term perspectives.



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, in the 2020/2021 season 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.

DFL 17

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.

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

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

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

TRANSPARENCY
I always communicate my intentions clearly and transparently.

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

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

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

We assume that Generation Z will account for 30% of the Company's employees by 2030. With this in mind, we have come up with a new work experience concept for the 2023/2024 season that gives school pupils an exciting first glimpse into professional life and the world of work at BVB. We are reaching out to young people and giving them guidance in choosing their future careers, and as an added bonus the detailed samples of the school interns' work boost the efficiency of our efforts to recruit trainees.

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 2023/2024 season.

These interviews will be conducted by the Works Council in consultation with 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.

GRI 401-1

STAFF TURNOVER	
Group (excluding athletes)	14.27%
Athletes	25.68%
Group (total)	15.82%
Temporary staff, interns, student employees (excl. athletes)	21.25%
Full-time/part-time	10.66%
2021/2022: 10.13%	

SUSTAINABLE HR MANAGEMENT

GRI 3-3
DFL 3.3

Together with the aspects of the employee life cycle described above, the tasks of sustainable HR management constitute the second pillar of BVB's holistic HR work. As an employer, we have an obligation to work together with our diverse workforce to ensure that our employees receive equal treatment and enjoy equal opportunity. Our state-of-the-art grievance mechanism provides the opportunity to report violations or misconduct. The tasks also include efficiently managing the various employment relationships, guaranteeing a fair remuneration structure and ensuring occupational health and safety.

■ Diversity and equal opportunity

GRI 3-3
DFL 3.2

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.

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 405-2

GRI 2-30
GRI 401-2

28.37% of employees were women. As of the 30 June 2023 reporting date, an average of 259 women and 654 men (71.63%) were employed by Borussia Dortmund. The Supervisory Board, which comprises nine members, includes two women: Silke Seidel and Judith Dommermuth. There are currently no women on the management

GRI 405-1

FACTS | AND | FIGURES

GRI 2-7

Share of women on staff

28%

2021/2022: 29.0%



Age groups of our staff:

	2022/2023	2021/2022
< 20 years:	11%	9%
20-34 years:	43%	41%
35-49 years:	28%	32%
50-59 years:	12%	12%
60 and up:	6%	6%

As at 30 June 2023

259 F

2021/2022: 242

654 M

2021/2022: 592

11 COUNTRIES represented in BVB's professional squad

team. Ms Corinna Timmermann is the only woman at the director level. Kerstin Zerbe is managing director at BVB Merchandising GmbH, Marieke Köhler is the Head of Corporate Responsibility, Maike Vollmer manages BVB's "leuchte auf" foundation and Svenja Schlenker heads the Girls' and Women's Football department.

Our efforts to increase the number of female employees begin with the wording of our job advertisements. We use digital tools to review every job advertisement to ensure that they are written in a gender-neutral style and avoid stereotypically masculine phrasing. Doing so ensures that everyone feels comfortable with the job advertisements, regardless of their gender.

GRI 406-1

■ 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.

■ Employment information

GRI 2-7

A total of 913 staff were employed as at the 30 June 2023 reporting date, up 9.5% on the figure of 834 for the previous year. 49% of staff were on permanent contracts and 51% on temporary contracts. Most of the temporary staff work in the Sport division. 56.41% were employed full-time (378 m/137 f) and 43.59% were part-time (276 m/122 f). In 2021/2022, 58% were employed full-time (350 m/132 f) and 42% were part-time (242 m/110 f).

332 people were hired during the season (including players). The staff turnover rate was 15.82% (2021/2022: 17.37%). 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 10.66% (2021/2022 season: 10.13%) and thus below the average in Germany. The average age of

GRI 401-1



employees was 36.8 years (2021/2022 season: 37.7 years). The proportion of employees with severe disabilities was 1.2% (2021/2022: 1.3%). 34 employees were on parental leave (2021/2022 season: 31). 44% returned from parental leave (2021/2022: 61%). Our goal when approving applications for parental leave is always to enable adequate care for the child and to promote work-life balance. Each time an employee returns from parental leave, we cater to their needs in consultation with departments and address the requirements of the respective position.

coaching staff as well as everyone working in administration, on the pitch, in our shops and in our stadium.

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 several times a year, our HR management discusses existing measures, statutory changes and the results of our regular inspections at each location together with the works councils, our internal safety officers and our external service providers, and identify any necessary action. This is documented in a holistic risk analysis and any changes are discussed at the Occupational Health and Safety Committee meetings.

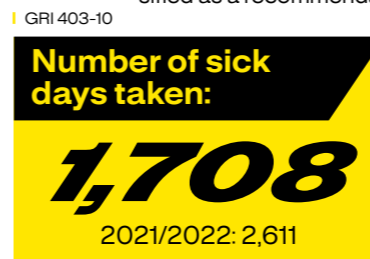
The action plan modified in the 2022/2023 season to implement the SARS-CoV-2 Occupational Safety and Health Standard



Occupational health and safety

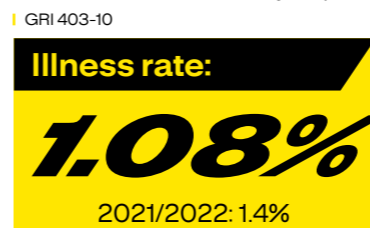
Sport, fitness and health are closely linked to one another. Our concern for the health of our employees stems not only from our moral obligation towards them but also from our economic interest in maintaining a vital, committed staff. This is why occupational health and safety represents a core component 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

was regularly updated in line with the applicable rules and regulations and published on the intranet. With the end of government restrictions in April 2023, this was also scaled back and reclassified as a recommendation.



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 since 1 December 2022 are giving every employee the chance to seek anonymous profes-

sional counselling through our partnership with the medical centre Fliedner Klinik Gevelsberg. They can call to arrange a first appointment, which



is free of charge and will then take place within ten days. This will include an initial consultation and recommendations as to the next steps. Fliedner Klinik is bound by doctor-patient confidentiality. Borussia Dortmund covers the costs of the first appointment.

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.



Melf Carstensen (BVB ecotrophologist)



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 match operations. A state-of-the-art central kitchen and service annex is currently under construction and once complete will improve the efficiency of food preparation processes at the stadium. We are constantly working to make our events management more sustainable.

We're working hard to figure out how to best develop a closed-loop solution for our merchandise. A completely redesigned, sustainable fan scarf is coming soon.



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 have analysed our energy performance to establish a baseline, and are currently developing an energy modernisation concept. We have created the position of Group Energy Manager and are preparing for ISO 50001 certification.

DFL 2.2



LIFE ON LAND

Healthy living and sustainable development depend on intact ecosystems. Their destruction thus has serious consequences. That's why BVB has begun to develop an environmental management system to be certified ISO 14001-compliant in 2024. To that end, we have created the position of Environmental Manager within the Corporate Responsibility department. In addition, Borussia Dortmund works to protect, preserve and restore biodiversity in the green space in the vicinity of the stadium. Together with the City of Dortmund and SIGNAL IDUNA, we designed an educational

ALWAYS THINKING ECOLOGICALLY: ENVIRONMENTAL RESPONSIBILITY

nature trail on land belonging to the SIGNAL IDUNA Group and established 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.



SUSTAINABLE CITIES AND COMMUNITIES

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. DFL 2.2

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 help achieve this, we have launched the "Sustainability Roundtable", a forum for regular exchanges of ideas. 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

CONCEPTS 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.

In order to further improve our energy management, the function of Energy Manager/ Environmental Facilities Manager was created and, in January 2023, filled. The objective is to establish an ISO 50001-certified energy management system. We calculate our energy performance and carbon emissions each year and publish these in the Sustainability Report as a baseline against which we assess our progress in reducing our carbon footprint. We make use of the potential offered by renewable energy when we develop our facilities and formulate integrated energy plans.

During the reporting period, we changed how we calculate and present the energy and emissions indicators listed in this section in order to simplify and streamline the analysis of the KPIs in this

report. The data used was collected for the 2022/2023 and 2021/2022 financial years rather than for the respective calendar year.

ENERGY-SUPPLY

DFL 2.2

Match operations require lots of energy. Borussia Dortmund has therefore powered SIGNAL IDUNA PARK and its FanWelt service centre using 100% green energy generated from hydroelectric power plants since 2014. The Brackel training centre and the management offices also made the switch to green energy on 1 July 2019, and BVB currently powers its facilities exclusively with electricity that is generated from renewable resources. 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, the FanWelt service centre, including the heat pumps, and the BVB Evonik Football Academy from Dortmunder Energie- und Wasserversorgung GmbH (DEW21), our local supplier.

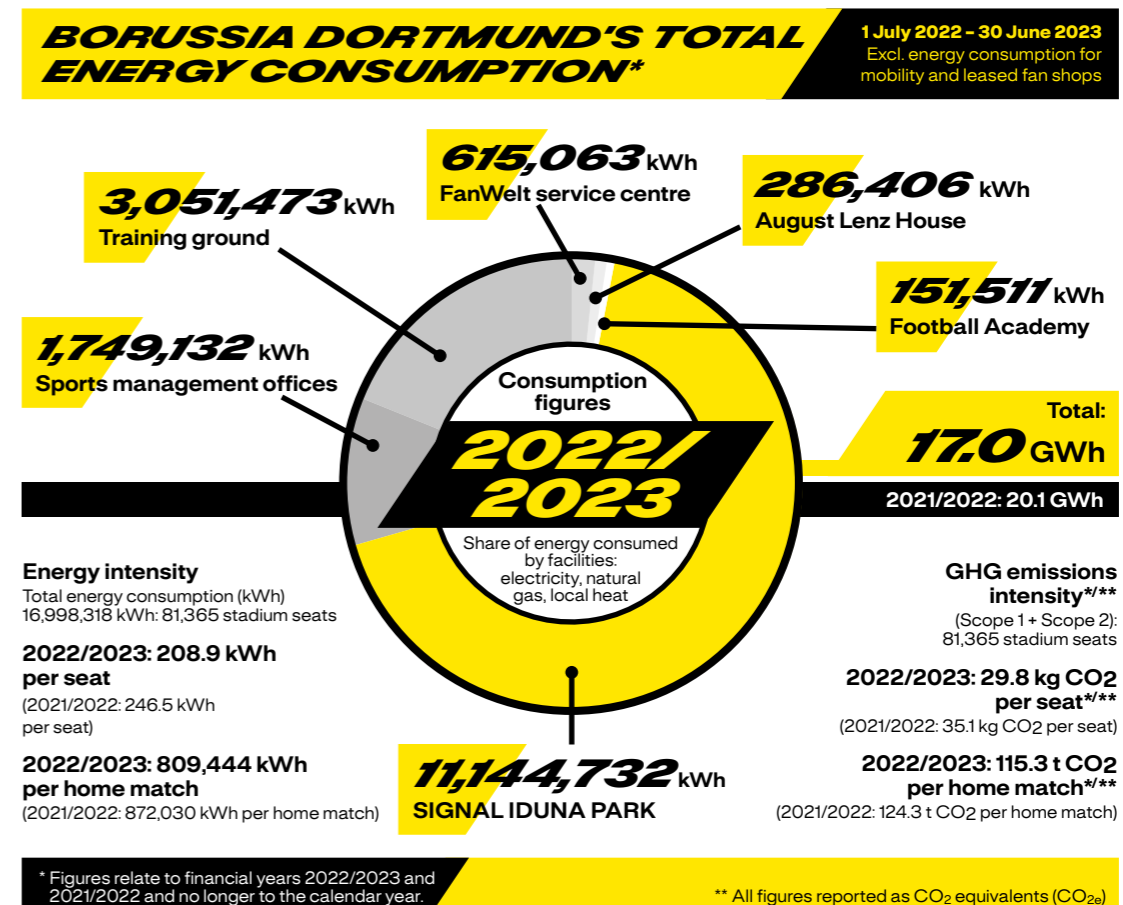
A central heating plant with three conventional gas condensing boilers supplies the local heating network used to heat the stadium and the August Lenz House. The stadium's pitch is also heated via this network. BVB is laying plans for the stadium to be connected to the district heating grid as part of the overhaul of its heat supply under its energy

modernisation plan. Additionally, the plan to use mine drainage water in the stadium is currently being fleshed out, with a the drilling of a pilot hole scheduled in order to establish proof of concept and examine the potential heating applications over the course of the next season.

The power station constructed in 2019/2020 on the northern end of the Brackel training ground now combines the power and heating supply for the entire facility 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. Due to the demolition of the old central heating plant and the commissioning of the new plant to heat the pitch, a mobile heating station that runs on heating oil was used during parts of winter 2022/2023 to heat the pitch.

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, gas-powered 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 provides roughly 70% of the required heat. This is essentially enough to cover the basic requirements for heating the buildings. 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. 384,477 kWh of renewable electricity was fed into Dortmund's grid in the 2022/2023 season (2021/2022: 300,503 kWh), reducing CO₂ emissions by 170 tonnes (2021/2022: 129 tonnes of CO₂) compared to the German electricity mix – enough to power roughly 148 three-person households with clean energy for an entire year. At the training facility in Dortmund-Brackel, the buildings are connected to an integrated energy supply system operated by DEW21.

DFL 2.7 | **EMISSIONS**

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.

For Scope 1 and 2, CO₂, CH₄ and N₂O emissions are calculated and all disclosures relate to the quantity of CO₂ equivalents (CO_{2e}) in accordance with the GHG Protocol. Emissions are calculated based on the energy consumption figures for the respective season, corresponding to the respective BVB financial year, from 1 July to 30 June of the following year.

GRI 305-1 | **Scope 1**

Scope 1 comprises emissions from gas consumed to heat the management offices, the Footbonaut, the FanWelt service centre and the BVB Evonik Football Academy, the emissions resulting from vehicle fleet fuel consumption and fuel consumed by the machinery pool and the consumption of heating oil due to the occasional use of mobile heating station to heat the pitch at the training ground. Scope 1 emissions in 2022/2023 amounted to 1,199.1 tonnes of CO_{2e} (2021/2022: 1,205.2 tonnes of CO_{2e}), 424.7 tonnes of CO_{2e} attributable to heating and 774.4 tonnes of CO_{2e} attributable to vehicle fleet fuel consumption (2021/2022: 399.5 tonnes of CO_{2e} and 805.7 tonnes of CO_{2e}). The decrease in Scope 1 CO_{2e} emissions by 6.1 tonnes (minus

0.5%) as compared to the previous season was due to the total decrease in gas consumption by 12.5%, the increase in the consumption of heating oil by 87.8% and the decrease in vehicle fleet fuel consumption by 2.8%.

Scope 2

Scope 2 includes CO_{2e} 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 CO_{2e} emissions from the electricity consumed by BVB electric vehicles and purchased for using fuel cards. Scope 2 also includes CO_{2e} emissions from the local heating supply for SIGNAL IDUNA PARK, the Brackel training ground, the Footbonaut and the August Lenz House.

In 2022/2023, the market-based Scope 2 emissions amounted to 1,222.0 tonnes of CO_{2e} (2021/2022: 1,654.4 tonnes of CO_{2e}), 1.4 tonnes of CO_{2e} attributable to e-mobility 1,220.6 tonnes of CO_{2e} attributable to local heating use (2021/2022: 1.9 tonnes of CO_{2e} and 1,652.2 tonnes of CO_{2e}). In 2022/2023, the location-based Scope 2 emissions amounted to 5,029.5 tonnes of CO_{2e} (2021/2022: 5,694.9 tonnes of CO_{2e}). Of those amounts, emissions attributable to the consumption of electricity amounted to 3,997.8 tonnes of CO_{2e} (2021/2022: 4,298.4 tonnes of CO_{2e}), based on the forecast average German electricity mix of 442 g of CO_{2e}/kWh for 2022 (German Environment Agency, 2021: 418 g of CO_{2e}/kWh). This results in a reduction of 3,997.8 tonnes of CO_{2e} due to the use of green energy (2021/2022: 4,298.4 tonnes of CO_{2e}).

The location-based CO_{2e} figures for electricity are calculated using emissions factors made available by the German Environment Agency and the 2022 Defrag figure which is provided for specific locations. The market-based figure for the consumption of local heating was calculated using the emissions factor for gas. The decrease in Scope 2 CO_{2e} emissions as compared to the previous season by 11.7% was due to the 9.6% decrease in electricity consumption and the 26.1% decrease in local heating supply.

GRI 305-2

GRI 305-5

GRI 305-3 | **Scope 3**

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. Scope 3 emissions were calculated for the first time in the form of a screening. The auditor's engagement did not cover the Scope 3 screening. The results of the screening can be found on page 117 and in the appendix on page 139.

DFL 2.7 | **EU TAXONOMY**

To promote a climate-neutral, more resource-efficient and more circular economy, the European Union introduced the EU Taxonomy Regulation (EU) 2020/852 as a technically robust classification system at Union level to label the different economic activities of EU companies as "green" or "sustainable".

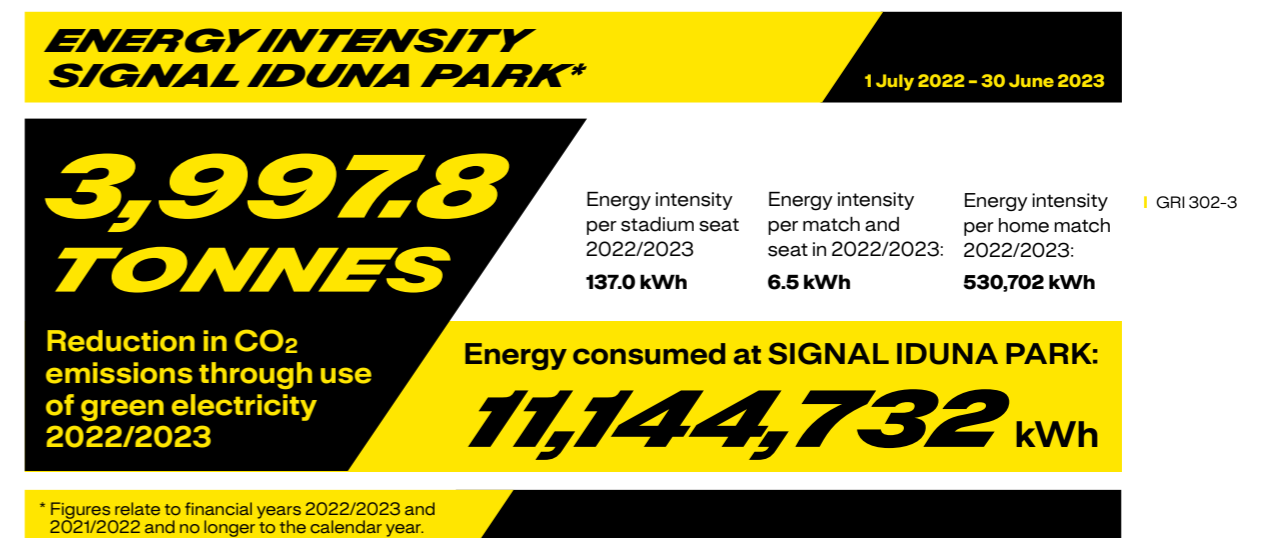
Under the provisions of this Regulation, BVB is required to disclose whether its economic activities in relation to the environmental objectives "climate change mitigation" and "climate change adaptation" were EU taxonomy-eligible and in alignment with the EU taxonomy in financial year 2022/2023. An economic activity is deemed to be in alignment with the taxonomy if it makes a significant contribution to at least one environmental objective, does not significantly compromise other EU environmental objectives, and ensures minimum protection for occupational safety and human rights.

A materiality threshold of one million euros was set in each case for reporting taxonomy-aligned and taxonomy-eligible revenue, capital expenditures (CapEx) and operating expenditures (OpEx).

After conducting a thorough analysis and review encompassing all of BVB's departments, we concluded the following.

The taxonomy-aligned share of economic activities in total revenue, capital expenditures and total operating expenditures is 0.00%. Therefore, the share of non-taxonomy-aligned economic activities of total revenue and the associated capital expenditures and operating expenditures amounts to 100%.

In our opinion, a broad definition of the term "taxonomy-eligible" is now assumed, resulting in particular from the European Commission's FAQ documents. In light of this, SIGNAL IDUNA PARK and the Dortmund-Brackel training ground have been classified as taxonomy-eligible real estate within the meaning of economic activity 7.7 Acquisition and ownership of buildings, in contrast to the previous year. For this reason, stadium-related revenue, capital expenditures and operating expenditures will be reported as taxonomy-eligible for the first time in the 2022/2023 financial year. In addition, taxonomy-eligible capital expenditures were also determined for the Dortmund-Brackel training ground.



DFL 2.7 | Revenue

Economic activity 7.7 Acquisition and ownership of buildings has been identified as taxonomy-eligible. Revenue generated in connection with BVB's land and buildings was allocated to this economic activity and accounted for 23.53% of total revenue. This revenue includes all income from match operations (EUR 43,524 thousand), income from conference and catering operations (EUR 16,735 thousand), income from event organisation (EUR 4,088 thousand), income from rental and leasing (EUR 625 thousand) and stadium-related income from sponsoring and advertising agreements (EUR 33,426 thousand).

The share of total revenue representing non-taxonomy-eligible economic activities is 76.47%.

The revenue KPI was calculated based on revenue recognised in accordance with IAS 1.82 (a). The calculation was based on the disclosures in Annex I paragraph 1.1.1. of the Delegated Regulation (EU) 2020/852. Information about revenue can be found in the Note 16 to the consolidated financial statements.

CapEx KPI

Economic activity 7.7. Acquisition and ownership of buildings was also identified as taxonomy-eligible as part of the review of the CapEx KPI. 8.06% of capital expenditures are deemed taxonomy-eligible. These include, for instance, the stadium's West II catering annex, the extension of the West 3 Regulars Table, the purchase of our training ground in Dortmund-Brackel as other smaller investments in BVB's buildings.

The table below presents a breakdown of the KPI's numerator:

Name	Value (EUR '000)
West II catering annex	3,143
Bistro (under construction)	46
Extension of VIP areas	1,898
North admission gates	71
LED screens	1,895
Changing rooms	238
BVB Experience	198
Brackel building	5,774
Brackel press room	61
Server rooms	87
Total	13,411

The share of total capital expenditures representing non-taxonomy-eligible economic activities is 91.94%.

For the purposes of calculating the CapEx KPI, capital expenditures are defined in accordance with the following standards.

- IAS 16 Property Plant and Equipment 16.73 (e)(i) and (iii);
- IAS 38 Intangible Assets 38.118 (e)(i);
- IAS 40 Investment Property 40.76 (a) and (b)

The CapEx calculation was based on the disclosures in Annex I paragraph 1.1.2. of the Delegated Regulation (EU) 2020/852. Information about capital expenditures can be found in the Note (1) and (2) to the consolidated financial statements.

OpEx KPI

The analysis of operating expenditures revealed taxonomy-eligible operating expenditures in connection with Economic activity 7.7. Acquisition and ownership of buildings. These expenditures included expenses for land and building repairs and maintenance (EUR 3,808 thousand).

The taxonomy-eligible operating expenditures accounted for 58.81% of the total. Accordingly, the non-taxonomy-eligible operating expenditures accounted for 41.19%. The operating expenditures used to calculate the KPI consisted of BVB's uncapitalised costs relating in particular to maintenance and repairs and short-term leases. The OpEx calculation was based on the disclosures in Annex I paragraph 1.1.3. of the Delegated Regulation (EU) 2020/852.

It should be noted that BVB activities thus far not covered by the EU taxonomy are therefore not relevant from that perspective. Such activities are reported as a lump sum under non-taxonomy-eligible in accordance with the Delegated Act. This includes large segments of BVB's economic activity which nonetheless may be aligned with the EU's environmental objectives.





ADDITIONAL MEASURES

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 has entered into a close partnership with DEW21. The two partners signed a five-year agreement until 30 June 2025, and DEW21's officially licensed BVB products for green gas ("BVB VOLLGAS") and electricity ("BVB VOLLSTROM") will be offered across 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

To coordinate the effort to optimise energy use in property management, the function of Energy Manager was created in the Organisation department and filled with effect from 1 January 2023. The job is a challenging one simply because the stadium is highly complex due to its 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, in the previous season, in a 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 new state-of-the-art and efficient central heating plant. In addition, the new sports management offices building was certified as a sustainable building.

One of the first jobs to tackle in the effort to decarbonise the energy supply is to convert the Football Academy from gas to an air/water heat pump.

GRI 305-3
DFL 2.7

RESULTS OF THE SCOPE 3 SCREENING

In order to understand BVB's impact even better, the indirect emissions of the upstream and downstream value chain were assessed in a screening. The objective of this screening was to obtain an initial inventory to serve as a baseline from which to calculate Scope 3 emissions in a more systematic manner going forward. The Greenhouse Gas Protocol describes eight upstream and seven downstream categories for Scope 3.

As a first step, the categories of relevance to BVB are identified and an initial quantification of

the Scope 3 emissions is performed on the basis of the available information. This approach is in keeping with the usual process so as to account for the complexity of the matter and in order to create a meaningful point of departure for more detailed analyses in the future.

The categories 3.10 "Processing of sold products", 3.13 "Leased assets", 3.14 "Franchises" and 3.15 "Investments" were deemed to be of no relevance or applicability to BVB's business model. BVB and its business partners were asked to provide available information for the remaining categories, which was analysed.

Scope 3.1

Purchased goods and services:

The calculation includes CO_{2e} emissions from the production of food and beverages, packaging, merchandise and purchased building work in relation to property maintenance.

Scope 3.2

Capital goods:

This includes the CO_{2e} emissions linked to investments in buildings.

Scope 3.3

Fuel- and energy-related emissions:

Includes market-based and location-based CO_{2e} emissions of the upstream value chain not categorised as Scope 1 or 2.



GRI 305-3
DFL 2.7

Scope 3.4 Upstream transportation and distribution:

The calculation of CO_{2e} emissions includes deliveries relating to match operations and merchandise.

Scope 3.5 Waste:

Includes the CO_{2e} emissions related to the disposal of the waste from business, training and match operations reported in the waste balance sheet.

Scope 3.6 Business travel:

The calculation for CO_{2e} emissions linked to employee business travel is based on rail kilometres travelled, scheduled flights taken, team flights and hotel stays booked via Best Travel.

Scope 3.7 Employee commuting:

The calculation of CO_{2e} emissions linked to employee commuting is based on an employee survey conducted in April 2023 which determined the distances travelled per week and the mobility mix selected, which were then extrapolated to cover the 2022/2023 season.

Scope 3.8 Leased assets:

Takes into account the CO_{2e} emissions related to supplying leased fan shop space with heat and electricity.

Scope 3.9 Downstream transportation and distribution:

Takes into account the CO_{2e} emissions connected to the sending of merchandising post and parcels.

Scope 3.11 Use of sold products:

This item represents the emissions linked with BVB fan mobility at home and away matches. The calculations are based on the one hand on a detailed fan survey concerning their travel to a BVB home match against VfB Stuttgart in October 2022, performed by our Sustainability Partner DSW21, and on the other on an internal analysis of allocated away match tickets and assumptions about travelling fans' mobility choices.

Scope 3.12 End-of-life treatment of sold products:

Takes into account the CO_{2e} emissions expected upon disposal of items of merchandise sold during the season once they reach the end of their useful lives.

As an exception, the figures were calculated for the 2022/2023 season. The emissions factors used in the calculation are disclosed in the table "Calculation of Scope 3 emissions" on page 139 of the Annex.

BVB'S EMISSIONS

Emissions	Quantity of emissions	Share of emissions
	t CO _{2e}	in %
Scope 1 Direct emissions	1,199.1	3.5
Scope 2 Indirect emissions from energy procurement (market-based)	1,222.0	3.5
Scope 2 Indirect emissions from energy procurement (location-based)	5,029.5	-
Scope 3 Indirect emissions (market-based)	32,065.1	93.0
Total Scope 1, 2 and 3 emissions (Scope 2 and 3 market-based)	34,486.2	100.0

GRI 305-3
DFL 2.7

BVB'S SCOPE 3 EMISSIONS

Scope 3 category	Quantity of emissions	Share of Scope 3
	t CO _{2e}	in %
Scope 3.1 Purchased goods and services Food and beverages, packaging, merchandise purchasing, maintenance, building work	8,999.7	28.1
Scope 3.2 Capital goods Investments in buildings	8,262.4	25.8
Scope 3.3 Fuel- and energy-related emissions (market-based), Not included in Scope 1 or Scope 2	483.4	1.5
Scope 3.3 Fuel- and energy-related emissions (location-based), Not included in Scope 1 or Scope 2	791.9	-
Scope 3.4 Upstream transportation and distribution Deliveries for match operations and merchandising	79.8	0.2
Scope 3.5 Waste Business, training and match operations	165.1	0.5
Scope 3.6 Business travel Train travel, scheduled flights, team flights, hotel stays	2,014.6	6.3
Scope 3.7 Employee commuting	739.2	2.3
Scope 3.8 Leased assets Fan shops	138.4	0.4
Scope 3.9 Downstream transportation and distribution Post and merchandising shipments	153.0	0.5
Scope 3.10 Processing of sold products	Not relevant	
Scope 3.11 Use of sold products Fan mobility to home matches (BVB fans only) Fan mobility to away matches (BVB fans only)	10,513.0	32.8
Scope 3.12 End-of-life treatment of sold products Disposal of sold merchandise	516.5	1.6
Scope 3.13 Leased assets	Not applicable	
Scope 3.14 Franchises	Not applicable	
Scope 3.15 Capital expenditure	Not relevant	
Total Scope 3 (market-based)	32,065.1	100.0



CONSERVATION AND ENVIRONMENTAL PROTECTION

GRI 3-3
DFL 2.1

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. BVB has decided to introduce an environmental management system which it intends to have externally certified as ISO 14001-compliant in the spring of 2024.

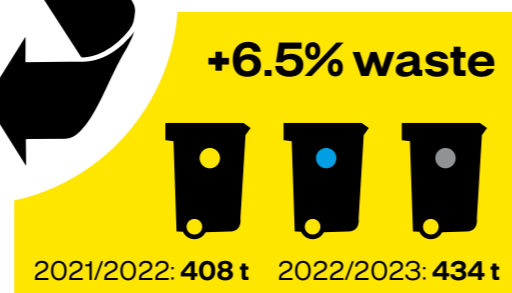
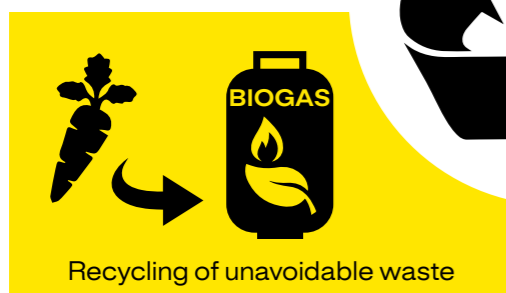
Read on to discover more about the substantive aspects of each of our concepts, objectives and measures.

Resource consumption and approach to food

When the stadium is open to visitors, we are committed to using our resources, in particular food, responsibly. The strains wasting food places on the environment are manifold because food has to be grown, cultivated, produced, processed and recycled.

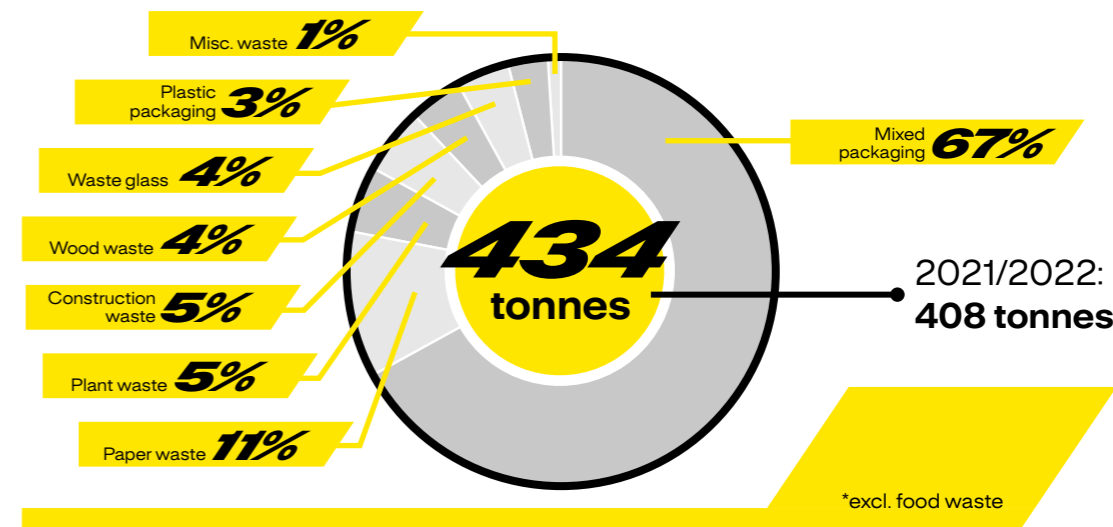
Our aim is to achieve as high a level possible of vertical integration in the production of prepared food in catering in order to ensure quality and prevent food waste. We play our part in achieving this objective by employing our accurate

GRI 306-1
DFL 2.5



GRI 306-3

TOTAL WASTE PRODUCED IN 2022/2023*:



GRI 306-3

and professional food management system to preferentially procure certified food products that we process in an environmentally friendly, efficient manner. Any unavoidable food waste is then transported to a certified biogas plant for recycling.

DFL 2.5
DFL 2.8

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. 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. Our detailed planning of quantities to be sourced has enabled us to continually reduce food waste. In addition, BVB regularly serves people in need from its staff restaurant. Although the main focus of this initiative is to foster social inclusion, it also contributes to a reduction in food waste.

Waste disposal and recycling

GRI 306-2
DFL 2.8

Our approach is to keep the waste we produce to a minimum and to recycle unavoidable waste to the furthest possible extent. 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.

The total amount of waste disposed of by BVB has been calculated for the first time on the basis of the financial year rather than the calendar year, and the waste balance sheet has been restated accordingly. For the sake of comparability, the previous season was also presented in the same manner. On the whole, 6.5% more waste was disposed of in the season ended (434.1 tonnes) than in the preceding season (2021/2022: 407.7 tonnes).

GRI 306-4
GRI 306-5

The vast majority, 86% of the total waste, was produced at SIGNAL IDUNA PARK (2021/2022: 63%). Mixed packaging accounted for the largest share of waste at 67% (2021/2022: 78.5%). Waste paper made up 11%, increasing by 82% to 48.6 tonnes (2021/2022: 26.8 tonnes). Construction waste (5.2%) increased by approximately 150% to 22.4 tonnes (2021/2022: 9.0 tonnes), wood waste by approximately 150% to 19.4 tonnes (2021/2022: 7.8 tonnes), plant waste by 61% to 19.4 tonnes (2021/2022: 12.1 tonnes), and glass waste by 48% to 18.4 tonnes (2021/2022: 12.4 tonnes). Plastic

waste declined by 18% to 10.8 tonnes (2021/2022 13.2 tonnes). In addition, 1.4 tonnes of bulk waste and 1.1 tonnes of hazardous waste, primarily paint/ink residues, refrigerators and old fluorescent tubes, were properly disposed of (2021/2022: 5.9 and 0.4 tonnes, respectively).

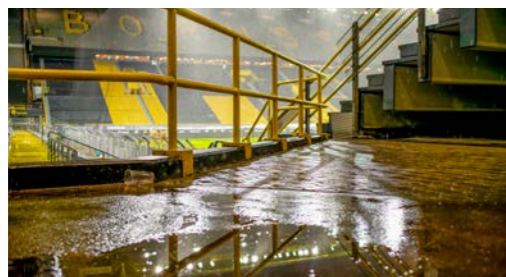


GRI 306-2 DFL 3.4 **Reusable cup system**

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. 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.

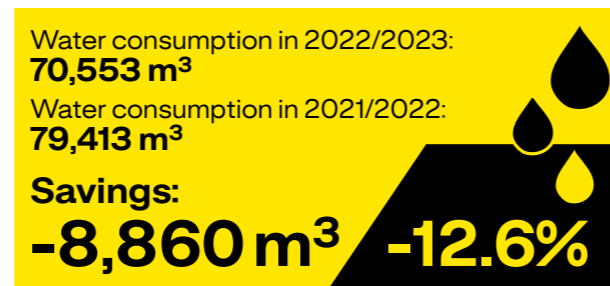
GRI 303-1 GRI 303-3 GRI 303-4 DFL 2.6 **Water and waste water**

Using water and waste water responsibly is important to us because managing the grass pitches is water-intensive. 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 Dortmund-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 sewer 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 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.



The fresh water consumption in the 2022/2023 season totalled 70,553 m³ (2021/2022: 79,413 m³), of which 34,035 m³ for SIGNAL IDUNA PARK (2021/2022: 38,229 m³) and 32,089 m³ for the Brackel training ground (2021/2022: 37,562 m³). The decrease is due primarily to the higher average rainfall in financial year 2022/2023 as compared with 2021/2022, and to BVB's improved water management. In total, fresh water consumption declined by 8,860 m³ (-12.6%) compared to the previous season.

GRI 304-3 **Raising awareness of environmental issues and conserving biodiversity**

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 70-73), and on the other content published on social media and targeted campaigns that are open to all.

GRI 304-3 **"Stadt.Nah.Tour" (City Nature Tour)**

Together with the City of Dortmund's Parks and Gardens Department and the SIGNAL IDUNA Group, Borussia Dortmund is working to increase floral and insect diversity in urban areas.

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 opened back in 2020, and in 2021 the area around the headquarters of the SIGNAL IDUNA Group was expanded to include a nature trail. The tour leader is BVB's mascot EMMA, who takes passers-by, children and families on a voyage of discovery.

Above all, the project offers our youngest fans the opportunity to discover biodiversity and to see what an important role plants and animals play in the Earth's ecosystem.

On 22 May 2023, Biodiversity Day, the BVB KidsClub invited children and their parents to follow EMMA's journey of discovery where they were able to experience beekeeping firsthand. They were invited to plant new perennials and to learn about the butterfly spiral. The main point was to discover how important unspoilt habitats are for animals as well as for people. The event was held at SIGNAL IDUNA's headquarters in Dortmund.

WWF Junior Nature Day

During the 2022 autumn break, we joined forces with our KidsClub partner WWF Junior to invite children to go on a discovery tour in search of plants and animals that live in our local forests.

GRI 304-3 WWF Junior expert Frithjof Schnurbusch from Ratingen provided the participating children



with information about life in nature and how we can protect it sustainably. With the expert, the participants went on an exploratory tour in the forest, left the beaten track and actively experienced nature with all their senses with the special experience of meeting owls and birds of prey up close and personal, and looking deep into their eyes. WWF Junior expert Frithjof is a falconer and reported on the life of the animals and the effects of climate change on eagle owls and snowy owls.

Merchandising products

Our purchasing and product range policy embodies our 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. To achieve this, we are defining sustainability criteria. We conducted a pilot project involving textiles, and from a holistic perspective are evaluating considerable insights into the key influencing factors behind sustainable product design, which will then gradually be applied in our product range. The first GOTS and Fairtrade textiles collections will be brought to market in the 2023/2024 season.

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. One such process is the previously mentioned introduction of the environmental management system.



MOBILITY

GRI 3-3
DFL 2.3

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 and have surveyed their commuting habits.

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.

During the reporting period, we changed how we calculate and present the mobility indicators listed in this section in order to simplify and streamline the analysis of the KPIs in this report. The data (exclusively as at the reporting date) used was collected for the 2022/2023 and 2021/2022 financial years rather than for the respective calendar year.

Travel to/from stadium by fans

Fan travel to and from the stadium represents one of BVB's biggest indirect environmental impacts

because of the emissions it creates. A total of 1.7 million spectators came to the senior team's 21 home matches at SIGNAL IDUNA PARK in the 2022/2023 season (2021/2022: just under 480,000 fans came to 23 matches held during special match operations). 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.

BVB disclosure

At the beginning of the 2021/2022 season, the two partners teamed up to offer a unique service in the Bundesliga that promotes public transport while simultaneously helping to further reduce 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. And more than 90% of season ticket holders live in North Rhine-Westphalia. For all of them, the environmentally friendly round trip from home to the stadium and back again is completely covered. In order to manage the large number of regional passengers, Deutsche Bahn works with the City of Dortmund to draw up special match-day timetables and operates extra trains on home match days.

DFL 2.3
DFL 3.1

Survey on mobility habits

In order to continue to develop our objective of facilitating more environmentally friendly match operations which reduce the impact on the environment and the city, BVB and its Sustainability Partner DSW21 have conducted an extensive survey of the mobility habits of spectators at a home match against VfB Stuttgart last October. The results revealed that 32% of respondents travelled to SIGNAL IDUNA PARK by car, 47% took the bus, tram or train, and 21% walked or cycled. This means that already two out of three fans had selected an environmentally friendly mode of travel: public transport, cycling or on foot. Yet even car drivers had apparently become more environmentally conscientious in their mobility: on average, there were up to three passengers per car, which significantly eased the impact overall.

Any change in fan habits affects carbon emissions. If a car carries up to three passengers to every match like Stuttgart, emissions fall from 917 tonnes (assuming every car has an internal combustion engine) to 382 tonnes of CO₂. If more than 40% of fans travel by bus and rail, that saves another 70 tonnes. If every fan were to switch to bus and passenger rail, emissions would be just under 200 tonnes because even the environmentally friendly options (passenger rail and bus) emit CO₂, particulate matter and other harmful substances.

It's worth it to switch!

We have already improved fans' emission reductions since 2021 thanks to changes in

the transport mix (car, cycling/walking, public transport) and each car carrying more passengers. Every time someone switches to public transport or makes the trip by bike or foot, it's a step in the right direction. Walking and cycling can make a massive difference to our overall reduction, and the survey showed that more people than expected were choosing these options.

Going forward, fewer cars, more journeys by foot and action to promote environmentally friendly options (like e-buses, low-energy trains and trams) will reduce the environmental impact of travel to and from the stadium on match days. A lot also depends on the behaviour of fans.

There are plenty of footpaths to SIGNAL IDUNA PARK – through the Bolmke woods from the south, from the central train station or from Dortmund-Hörde in the south-east – and at less than 3 kilometres a piece.

BVB and DSW21 are currently planning the next fan survey to find out more about the routes people walk or why they opt to drive, and to use the right incentives in and around the game of football to drive forward the already notable change in fans' behaviour.

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.





We have recorded the CO_{2e} emissions from team flights as part of the Scope 3 screening. These amounted to 1,307 tonnes of CO_{2e} in the 2022/2023 season. In calendar year 2022, BVB offset 1,114 tonnes of CO₂ emissions from team flights (2021: 776 tonnes of CO₂) with recognised certificates. The incurred expenses amounted to EUR 25,628 (2021: EUR 17,838).

■ **Employees' commuting habits**

An online survey was carried out in April 2023 to gain a better understanding of our employees' commuting habits and to form a basis for calculating the associated emissions as part of the Scope 3 screening.

The objectives behind the mobility survey are

clear: It helps BVB to gain a better understanding of its indirect CO₂ emissions, to quantify them and to create more transparency about mobility behaviour. Ultimately, making the switch to public transport or cycling helps the environment and helps reduce our own and our employees' ecological footprint. BVB's task is to raise awareness and leverage the topic of mobility to address its own ecological footprint, and, with this in mind, a range of initiatives, such as a company bike scheme, have been on offer for some time now.

The mobility survey showed that the CO_{2e} emissions from employee commuting generate an extrapolated figure of some 740 tonnes of CO_{2e} per year. Approximately 65% of staff use a car for their daily mobility needs, while 35% take public transport, cycle or walk. Going forward, we are planning even more steps to make the commute to work more environmentally friendly.

BVB disclosure ■ **Vehicle fleet**

There were 166 vehicles in the fleet as at the 30 June 2023 reporting date, of which six were all-electric and ten were hybrid EVs (157 vehicles as at 30 June 2022, of which five electric and eight hybrid). The fleet consumed 318,434 litres of fuel in 2022/2023 (2021/2022: 327,766 litres). This includes the team buses, the management's vehicle fleet, company cars used by employees, the transport service minibuses for youth players and the vehicles used at the stadium and the training ground (lawn mowers, tractors).



Vehicle fleet fuel consumption in 2022/2023 in litres:

318,434

2021/2022: 327,766

The 9,331-litre (2.8%) decline is due to a disproportionate rise in the number of business trips by rail and less frequent use of the vehicle fleet, and came despite an increase in the size of the fleet and the rebound in travel. In an effort to go climate neutral, our employees travelled a total of 415,419 kilometres by train in calendar year 2022 (2021: 200,586 km).



APPENDIX

Separate
non-financial
Group report

SEPARATE NON-FINANCIAL GROUP 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. In the spring of 2022, we conducted a materiality analysis in accordance with GRI 3: Material Topics 2021 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
- ▶ 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 the Annual Report.

- Notes on the separate non-financial Group report
- Limited assurance report
- GRI content index
- Content index with regard to the DFL sustainability guidelines
- Tables detailing Scope 3 emissions
- Reporting for the EU Taxonomy Regulation
- Key figures at a glance
- About this report/Publication details
- Our progress

Limited Assurance Report of the Independent Practitioner Regarding the Non-financial Reporting

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

Engagement

We have performed a limited assurance engagement on the separate non-financial group report pursuant to Section 315b German Commercial Code (HGB) of Borussia Dortmund GmbH & Co. Kommanditgesellschaft auf Aktien, Dortmund/Germany, for the financial year from 1 July 2022 to 30 June 2023 (hereafter referred to as "non-financial reporting"). This separate non-financial group report is included in the sustainability report of Borussia Dortmund GmbH & Co. Kommanditgesellschaft auf Aktien, which is expected to be provided to us only after the date of this report. The sustainability report's sections constituting the separate non-financial group report are marked with an arrow ("➔") in the sustainability report.

Our limited assurance engagement did not cover the sections of the sustainability report of Borussia Dortmund GmbH & Co. Kommanditgesellschaft auf Aktien not marked with an arrow ("➔") as well as the external sources of documentation or expert opinions referenced in the non-financial reporting.

Responsibility of the Executive Directors

The executive directors of the Company are responsible for the preparation of the non-financial reporting 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 the section "EU Taxonomy" of the non-financial reporting (hereafter referred to as "interpretation").

These responsibilities of the executive directors include the selection and application of appropriate methods regarding the non-financial reporting 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 reporting that is free from material misstatement, whether due to fraud (fraudulent non-financial reporting) or error.

Some of the wording and terminology contained in the EU Taxonomy Regulation and the delegated acts adopted thereon is still subject to considerable interpretation uncertainty and has not yet been officially clarified in each case. Therefore, the executive directors have laid down their own interpretation of the EU Taxonomy Regulation and of the delegated acts adopted thereon in the section "EU Taxonomy" of the non-financial reporting. 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 accuracy and completeness of the environmental data in the non-financial reporting 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 therefore maintains 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 Independent Practitioner

Our responsibility is to express a conclusion on the non-financial reporting 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", issued 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 reporting 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 the section "EU Taxonomy" of the non-financial reporting.

The procedures performed in a limited assurance engagement are less in extent than for 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 between May and August 2023, we performed, among others, the following procedures and other work:

- Gaining an understanding of the structure of the Group's sustainability organization, and of the stakeholders' engagement
- Inquiries of relevant personnel who have been involved in the preparation process, about the preparation process and about disclosures in the non-financial reporting
- Identification of probable risks of material misstatements in the non-financial reporting
- Analytical evaluation of selected disclosures in the non-financial reporting
- Squaring of selected disclosures with the corresponding data in the consolidated financial statements as well as in the group management report
- Evaluation of the presentation of the non-financial reporting
- Evaluation of the process used to identify taxonomy-eligible and taxonomy-aligned economic activities and of the corresponding disclosures in the non-financial reporting



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.



2023

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 from 1 July 2022 to 30 June 2023

	Disclo- sure number		UNGC principles	Page/direct answer	Compl- ance	Comments
GRI 1: Foundation 2021						
	1	Foundation		144	●	
GRI 2: General Disclosures 2021						
The organisation and its report practices	2-1	Organisational details		14, 26, 144	●	
	2-2	Entities included in the organisation's sustainability reporting		14	●	
	2-3	Reporting period, frequency and contact point		144	●	
	2-4	Restatements of information		23	●	
	2-5	External assurance		144	●	
Activities and workers	2-6	Activities, value chain and other business relationships		14	●	
	2-7	Employees		5, 103, 104	●	
	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		17	●	
	2-13	Delegation of responsibility for managing impacts		17, 26	●	
	2-14	Role of the highest governance body in sustainability reporting		17	●	
	2-15	Conflicts of interest		17	●	
	2-16	Communication of critical concerns		17	●	
	2-17	Collective knowledge of the highest governance body		17	●	
	2-18	Evaluation of the performance of the highest governance body		17	●	
	2-19	Remuneration policies		17	●	
Strategy, policies and practices	2-20	Process to determine remuneration		17	●	
	2-21	Annual total compensation ratio		17	●	
	2-22	Statement of sustainable development strategy		6, 24, 26-29	●	
	2-23	Policy commitments		18, 84, 85	●	
	2-24	Embedding policy commitments		18, 84, 85	●	
	2-25	Processes to remediate negative impacts		17, 18, 19	●	
	2-26	Mechanisms for seeking advice and raising concerns		18	●	
	2-27	Compliance with laws and regulations		18	●	
	2-28	Membership associations		18	●	
	Stakeholder engagement	2-29	Approach to stakeholder engagement		20	●
2-30		Collective bargaining agreements		102	●	
GRI 3: Material Topics 2021						
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.

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. Amongst others, these uncertainties notably relate to the quantifications of performance indicators as part of measuring and evaluating them.

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 non-financial group report of the Company for the financial year from 1 July 2022 to 30 June 2023 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 the section "EU Taxonomy" of the non-financial reporting.

We do not express a practitioner's conclusion on the sections of the sustainability report of Borussia Dortmund GmbH & Co. Kommanditgesellschaft auf Aktien not marked with an arrow ("➔"), the external sources of documentation or expert

opinions referenced in the non-financial reporting as well as the other parts of the sustainability report, which are expected to be provided to us only after the date of this report.

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 1 January 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 a purpose other than the aforementioned one. Hence, this report should not be used by third parties as a basis for any (asset) decision.

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

Düsseldorf/Germany, August 21, 2023

Deloitte GmbH
Wirtschaftsprüfungsgesellschaft

Signed:
(René Kadlubowski)

Wirtschaftsprüfer
(German Public Auditor)

Signed:
(ppa. Dr. Matthias Schmidt)

Borussia Dortmund GmbH & Co. KGaA has reported in accordance with the GRI Standards for the period from 1 July 2022 to 30 June 2023

	Discl- sure number		UNGC principles	Page/direct answer	Compli- ance	Comments
Focal points of our work and material topics						
Focal point of our work: Professional football			1, 2, 4, 5, 6	33 et seq.		
Peak performance						
GRI 3: Material Topics 2021	3-3	Management of material topics		34	●	
	BVB	Standings and points		4, 35, 38	●	BVB disclosure
	BVB	Net transfer income		38	●	BVB disclosure
	BVB	Participation in competitions		38, 39	●	BVB disclosure
	BVB	Squad size		39	●	BVB disclosure
Promoting youth football						
GRI 3: Material Topics 2021	3-3	Management of material topics		40, 42	●	
	BVB	Permanent staff at the Youth Academy (incl. U23s)		49	●	BVB disclosure
	BVB	Teaching staff		49	●	BVB disclosure
	BVB	Number of partner schools with players and total number of pupils		49	●	BVB disclosure
	BVB	Players' average school report grade at the three elite schools		49	●	BVB disclosure
	BVB	Number of U19 and U17 national titles		49	●	BVB disclosure
	BVB	Coaches at the BVB Evonik Football Academy		49	●	BVB disclosure
	BVB	Number of youth players who become pros		49	●	BVB disclosure
	BVB	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		52	●	
	BVB	Number of club members, fan clubs, fan club members and season tickets		5, 53	●	BVB disclosure
Diversity and anti-discrimination						
GRI 3: Material Topics 2021	3-3	Management of material topics		58	●	
	BVB	Projects promoting a remembrance culture and historical and political education		63	●	BVB disclosure
Spectator safety						
GRI 3: Material Topics 2021	3-3	Management of material topics		66	●	
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures		5, 66, 67	●	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories		66	●	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		67	●	
	BVB	Incidents of racism, discrimination and violence		67	●	BVB disclosure
Communication						
GRI 3: Material Topics 2021	3-3	Management of material topics		68	●	
	BVB	Number of followers		69	●	BVB disclosure
BVB's "leuchte auf" foundation						
GRI 3: Material Topics 2021	3-3	Management of material topics		70	●	
GRI 203: Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts		5, 70-73	●	
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs		5, 70-73	●	
	413-2	Operations with significant actual and potential negative impacts on local communities		None	●	
	BVB	Donations		5, 73	●	BVB disclosure

Compliance:
● full ● partial ○ non-compliance

Borussia Dortmund GmbH & Co. KGaA has reported in accordance with the GRI Standards for the period from 1 July 2022 to 30 June 2023

	Discl- sure number		UNGC principles	Page/direct answer	Compli- ance	Comments
Focal point of our work: Economic approach			1, 2, 10	75, 84		
Economic success						
GRI 3: Material Topics 2021	3-3	Management of material topics		16, 76, 78, 80, 83	●	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed		4, 77	●	
	201-2	Financial implications and other risks and opportunities due to climate change		16, 18, 19	●	
	201-4	Financial assistance received from government		None	●	
	BVB	Revenue trend and breakdown		76	●	BVB disclosure
	BVB	Spectator numbers, sold-out home matches		92	●	BVB disclosure
	BVB	Ticket prices		80	●	BVB disclosure
	BVB	Season ticket holders		79	●	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		66	○	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		84, 85, 87, 88, 89	●	
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers		86	○	TBD. Currently: number of vendors
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria		85, 86	●	
	308-2	Negative environmental impacts in the supply chain and actions taken		18	●	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria		85, 86	●	
	414-2	Negative social impacts in the supply chain and actions taken		18	●	
	BVB	Tickets for VIP lounges sold			●	100%
GRI 417: Marketing and Labelling 2016	417-1	Requirements for product and service information and labelling		87	●	
	417-2	Incidents of non-compliance concerning product and service information and labelling		None	●	
	417-3	Incidents of non-compliance concerning marketing communications		None	●	
	BVB	Service rating			○	Change in assessment basis
Sponsors						
GRI 3: Material Topics 2021	3-3	Management of material topics		90	●	
	BVB	Term of agreements		91	●	BVB disclosure
Economic factor in the region						
GRI 3: Material Topics 2021	3-3	Management of material topics		92	●	
GRI 203: Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts		92	●	See also "leuchte auf" foundation
	BVB	Sold-out home matches		92	●	BVB disclosure

Compliance:
● full ● partial ○ non-compliance

Borussia Dortmund GmbH & Co. KGaA has reported in accordance with the GRI Standards for the period from 1 July 2022 to 30 June 2023

	Discl- sure number		UNGC principles	Page/direct answer	Compli- ance	Comments
Focal point of our work: Holistic HR work			3, 4, 5, 6	95 et seq.		
Responsible employer						
GRI 3: Material Topics 2021	3-3	Management of material topics		96, 102, 104	●	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover		102, 103	●	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		102	●	
	401-3	Parental leave		104	●	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system		104	●	
	403-2	Hazard identification, risk assessment, and incident investigation		104	●	
	403-3	Occupational health services		104	●	
	403-4	Worker participation, consultation, and communication on occupational health and safety		104	●	
	403-5	Worker training on occupational health and safety		66	●	
	403-6	Promotion of worker health		105	●	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		104	●	
	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		105	●	
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		101	●	
	404-3	Percentage of employees receiving regular performance and career development reviews		99	●	
	BVB	Number of trainees		104	●	BVB disclosure
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees		102	●	
	405-2	Ratio of basic salary and remuneration of women to men		102	●	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken		18, 85, 103	●	

Compliance: ● full ○ partial ○ non-compliance

Borussia Dortmund GmbH & Co. KGaA has reported in accordance with the GRI Standards for the period from 1 July 2022 to 30 June 2023

	Discl- sure number		UNGC principles	Page/direct answer	Compli- ance	Comments
Focal point of our work: Environmental responsibility			7, 8, 9	107 et seq.		
Energy and emissions						
GRI 3: Material Topics 2021	3-3	Management of material topics		110	●	
GRI 302: Energy 2016	302-1	Energy consumption within the organisation		111	●	Electricity, gas, heating, fuel consumption
	302-2	Energy consumption outside of the organisation		116	○	
	302-3	Energy intensity		5, 111, 113	●	
	302-4	Reduction of energy consumption		111	●	
	302-5	Reductions in energy requirements of products and services		116	○	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions		112	●	
	305-2	Energy indirect (Scope 2) GHG emissions		112	●	
	305-3	Other indirect (Scope 3) GHG emissions		113, 117-119	●	
	305-4	GHG emissions intensity		5, 111	●	
	305-5	Reduction of GHG emissions		112, 116	●	
Conservation and environmental protection						
GRI 3: Material Topics 2021	3-3	Management of material topics		120	●	
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource		122	●	
	303-2	Management of water discharge-related impacts		122	●	
	303-3	Water withdrawal		5, 122	●	
	303-4	Water discharge		122	●	
GRI 304: Biodiversity 2016	304-3	Habitats protected or restored		122, 123	●	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts		120, 121	●	
	306-2	Management of significant waste-related impacts		121, 122	●	
	306-3	Waste generated		5, 120, 121	●	
	306-4	Waste diverted from disposal		121	●	
	306-5	Waste directed to disposal		121	●	
Mobility						
GRI 3: Material Topics 2021	3-3	Management of material topics		126	●	
	BVB	Travel to/from stadium by fans		126 et seq.	●	BVB disclosure
	BVB	Vehicle fleet fuel consumption		128	●	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	
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1.2 Organisation	14, 17, 26	2.2 Buildings and infrastructure	88, 107, 108, 110, 116	3.2 Diversity & inclusion	57-59, 65, 102
1.3 Compliance & code of conduct	14, 18 et seq., 54	2.3 Mobility	124, 125, 126 et seq.	3.3 Human resources	95 et seq.
1.4 Finances	15, 75 et seq., 90	2.4 Energy	114 et seq., 110 et seq.	3.4 Health & safety	54, 66, 67, 87, 104, 122
1.5 Supply chain management	84, 85, 89	2.5 Food management	86, 120, 121	3.5 Players	33 et seq., 40 et seq.
1.6 Digitalisation & innovation	80, 82	2.6 Water	120, 122	3.6 Fans	18, 21, 52 et seq., 88
1.7 Management & culture	14, 16, 55, 56, 80, 87, 100	2.7 CO ₂ emissions	115, 116, 112-114, 117-119	3.7 Social commitment	45-48, 51, 58 et seq., 70-73, 93
1.8 Communication & transparency	68	2.8 Waste management	121		



CALCULATION OF SCOPE 3 EMISSIONS

Scope 3 category	Period	Source of emission factors
Scope 3.1 Purchased goods and services	FY 2022/2023	
• Food and beverages		Ifeu 2020 ¹
• Merchandise purchasing		Ecoinvent 3.8 - IPCC GWP 2013 100a
• Packaging		Ecoinvent 3.8 - IPCC GWP 2013 100a and OpenCO ₂ (for HS code 17049065) ²
• Maintenance, building work		Quantis Scope 3 tool
Scope 3.2 Capital goods	FY 2022/2023	
• Investments in buildings		Quantis Scope 3 tool
Scope 3.3 Fuel- and energy-related emissions (market-based), not included in Scope 1 or Scope 2	FY 2022/2023	Emission factors: UBA ³ (electricity) and DEFRA 2022 (fuels + heating supply)
Scope 3.3 Fuel- and energy-related emissions (location-based), not included in Scope 1 or Scope 2	FY 2022/2023	Emission factors: UBA ³ (electricity) and DEFRA 2022 (fuels + heating supply)
Scope 3.4 Upstream transportation and distribution	FY 2022/2023	
• Deliveries for match operations and merchandising		Ecoinvent 3.8 - IPCC GWP 2013 100a
Scope 3.5 Waste	FY 2022/2023	
• Business, training and match operations		Ecoinvent 3.8 - IPCC GWP 2013 100a
Scope 3.6 Business travel	FY 2022/2023	
• Train travel, scheduled flights, team flights, hotel stays		DEFRA 2022
Scope 3.7 Employee commuting	FY 2022/2023	Employee survey, DEFRA 2022 and Ecoinvent 3.8 - IPCC GWP 2013 100a
Scope 3.8 Leased assets	FY 2022/2023	
• Fan shops (electricity and heating)		Quantis tool category "mercantile leased asset"
Scope 3.9 Downstream transportation and distribution	2022, extrapolated for FY 2022/2023	
• Mailing of letters and shipping of packages (merchandising)		Oeko-Institut ⁴ dpd ⁵
Scope 3.10 Processing of sold products	Not relevant	
Scope 3.11 Use of sold products	FY 2022/2023	
• Fan mobility to home matches (BVB fans only)		DSW21 analysis
• Fan mobility to away matches (BVB fans only)		Own analysis, Emission factors: DEFRA 2022
Scope 3.12 End-of-life treatment of sold products	FY 2022/2023	
• Disposal of sold merchandise		Ecoinvent 3.8 - IPCC GWP 2013 100a
Scope 3.13 Leased assets	Not applicable	
Scope 3.14 Franchises	Not applicable	
Scope 3.15 Capital expenditure	Not relevant	

¹ www.ifeu.de/fileadmin/uploads/Reinhardt-Gaertner-Wagner-2020-Environmental-footprints-of-food-products-and-dishes-in-Germany-ifeu-2020.pdf.

² www.openco2.net/en/emission-factors/food-and-beverage/stora-zoo-jelly-sweets/1327.

³ www.umweltbundesamt.de/themen/klima-energie/energieversorgung/strom-waermeversorgung-in-zahlen#Strommix.

⁴ Oeko-Institut (mailing of letters): https://www.oeko.de/oekodoc/282/2005-019-de.pdf.

⁵ dpd (shipping of packages): https://www.dpd.com/de/de/faq/wie-hoch-ist-die-co-2-b2-emission-pro-paket/.

➔ Separate non-financial Group report

REPORTING FOR THE EU TAXONOMY REGULATION

1. REVENUE

Environmental objectives 1 & 2	Code	Absolute turnover		Criteria for a substantial contribution						DNSH criteria					Minimum safeguards	Taxonomy-aligned proportion of turnover, 2022/2023	Taxonomy-aligned proportion of turnover, 2021/2022	Category of enabling activities	Category of transitional activities	
		EUR '000	in %	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution						Biodiversity and ecosystems
				in %	in %	in %	in %	in %	in %	Y/N	Y/N	Y/N	Y/N	Y/N						Y/N
A. Taxonomy-eligible activities																				
A.1. Taxonomy-aligned activities for environmental objectives 1 & 2																				
A.2. Taxonomy-eligible activities for environmental objectives 1 & 2																				
	7.7	Acquisition and ownership of buildings	L.68	98,398	23.53%															
B. Taxonomy non-eligible activities																				
Turnover from taxonomy non-eligible activities				319,841	76.47%															
Total (A+B)				418,239	100%															

2. CAPITAL EXPENDITURES (CAPEX)

Environmental objectives 1 & 2	Code	Absolute CapEx		Criteria for a substantial contribution						DNSH criteria					Minimum safeguards	Taxonomy-aligned proportion of CapEx, 2022/2023	Taxonomy-aligned proportion of CapEx, 2021/2022	Category of enabling activities	Category of transitional activities	
		EUR '000	in %	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution						Biodiversity and ecosystems
				in %	in %	in %	in %	in %	in %	Y/N	Y/N	Y/N	Y/N	Y/N						Y/N
A. Taxonomy-eligible activities																				
A.1. Taxonomy-aligned activities for environmental objectives 1 & 2																				
A.2. Taxonomy-eligible activities for environmental objectives 1 & 2																				
	7.7	Acquisition and ownership of buildings	L.68.31 L.68.32	13,411	8.06%															
B. Taxonomy non-eligible activities																				
CapEx of taxonomy non-eligible activities				152,943	91.94%															
Total (A+B)				166,354	100%															

3. OPERATING EXPENDITURES (OPEX)

Environmental objectives 1 & 2	Code	Absolute OpEx		Criteria for a substantial contribution						DNSH criteria					Minimum safeguards	Taxonomy-aligned proportion of OpEx, 2022/2023	Taxonomy-aligned proportion of OpEx, 2021/2022	Category of enabling activities	Category of transitional activities	
		EUR '000	in %	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution						Biodiversity and ecosystems
				in %	in %	in %	in %	in %	in %	Y/N	Y/N	Y/N	Y/N	Y/N						Y/N
A. Taxonomy-eligible activities																				
A.1. Taxonomy-aligned activities for environmental objectives 1 & 2																				
A.2. Taxonomy-eligible activities for environmental objectives 1 & 2																				
	7.7	Acquisition and ownership of buildings	L.68	3,808	58.81%															
B. Taxonomy non-eligible activities																				
OpEx of taxonomy non-eligible activities				2,667	41.19%															
Total (A+B)				6,476	100%															

KEY FIGURES AT A GLANCE

Economic approach	2020/2021	2021/2022	2022/2023	GRI index
Equity	EUR 232,637 thousand	EUR 273,155 thousand	EUR 282,705 thousand	201-1
Consolidated revenue	EUR 334,171 thousand	EUR 351,645 thousand	EUR 418,239 thousand	201-1
Consolidated total operating proceeds	EUR 358,577 thousand	EUR 456,886 thousand	EUR 515,355 thousand	201-1
Operating result (EBITDA)	EUR 38,950 thousand	EUR 83,826 thousand****	EUR 123,220 thousand	201-1
Net profit/net loss for the year	EUR -72,810 thousand	EUR -31,888 thousand****	EUR 9,550 thousand	201-1
Earnings per share	EUR -0.79	EUR -0.30****	EUR 0.09	201-1
Average number of shares (in thousands)	92,000	105,558	110,396	201-1
Average attendance	X**	41,800**	81,228	BVB disclosure
Sold-out home matches during the calendar year	2020: 6	2021: 0	2021: 21	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	6 years	7 years	4.6 years	BVB disclosure

Athletic development	2020/2021	2021/2022	2022/2023	GRI index
Bundesliga ranking	3	2	2	BVB disclosure
Points	64	69	71	BVB disclosure
Champions League qualification	Yes	Yes	Yes	BVB disclosure
Number of youth players at the Youth Academy	195	216	215	BVB disclosure
Number of U19 and U17 national titles until the season	15	16	16	BVB disclosure
Number of youth players who signed with first and second division clubs	7	8	7	BVB disclosure
Number of children who have advanced from the Football Academy to the Youth Academy	52	69	86	BVB disclosure

Environmental responsibility	2020*	2021/2022	2022/2023	GRI index
Total energy consumption within the organisation	17.0 GWh*	20.1 GWh	17.0 GWh	302-1
Energy intensity per seat and season	208.9 kWh*	246.5 kWh	208.9 kWh	302-3
Energy intensity per home match	894,691 kWh*	872,030 kWh	809,444 kWh	302-3
Green electricity fed back into Dortmund's electricity grid (SIP solar panels)	421,306 kWh*	300,503 kWh	384,477 kWh	302-4
GHG emissions intensity per seat and season	32.9 kg CO ₂ * ^e	35.1 kg CO _{2e}	29.8 kg CO _{2e}	305-4
GHG emissions intensity per home match	140.9 t CO ₂ * ^e	124.3 t CO _{2e}	115.3 t CO _{2e}	305-4
Reduction of GHG emissions due to using green energy	3,600.8 t CO ₂ * ^e	4,298.4 t CO _{2e}	3,997.8 t CO _{2e}	305-5
Water withdrawal	75,663 m ³ *	79,413 m ³	70,553 m ³	303-3
Vehicle fleet fuel consumption	241,972 l*	327,766 l	318,434 l	BVB disclosure
Employee kilometres travelled by train	184,155 km*	2021: 200,586 km* 2022: 415,419 km*	2022: 415,419 km*	BVB disclosure
Waste generated (excl. food)	232 t*	408 t	434 t	306-3
Scope 1 – Direct emissions	1,094.1 t CO ₂ * ^e	1,205.2 t CO _{2e}	1,199.1 t CO _{2e}	305-1
Scope 2 – Indirect emissions from energy procurement (market-based)	1,582.3 t CO ₂ * ^e	1,654.4 t CO _{2e}	1,222.0 t CO _{2e}	305-2
Scope 3 – Indirect emissions (market-based)	- ***	- ***	32,065.1 t CO _{2e}	305-3

* These figures relate to the calendar year and not the financial year.

** Not sufficiently meaningful due to the COVID-19 pandemic.

*** The screening for Scope 3 indirect CO₂ emissions took place for the first time in financial year 2022/2023.

**** Change in prior-year items. Restatements in accordance with IAS 8.42.

Social responsibility: Fans and club members	2020/2021	2021/2022	2022/2023	GRI index
Number of season tickets	55,500	55,000	55,000	BVB disclosure
Number of fan clubs	982	996	1,037	BVB disclosure
Number of club members	> 155,000	> 158,000	≈ 179,000	BVB disclosure
Donations received by the "leuchte auf" foundation	approx. EUR 530,000	approx. EUR 530,000	approx. EUR 407,000	BVB disclosure
Fines for BVB fan misconduct	None	EUR 157,000	EUR 328,560	BVB disclosure
Number of fines	0	19	17	BVB disclosure
Number of followers on social networks	41.4 million	52.5 million	58.4 million	BVB disclosure

Social responsibility: Employees	2020/2021	2021/2022	2022/2023	GRI index
Number of employees as at 30 June	785	834	913	2-7
Number of employees (season average)	806	827	923	2-7
Average age of employees	36.1 years	37.7 years	36.8 years	2-7
Ratio of women/men	30 w/70 m%	29 w/71 m%	28 w/72 m%	2-7
Staff turnover	20.72%	17.37%	15.82%	401-1
Number of employees on parental leave	28	31	34	401-3
Number of sick days taken	1,967	2,611	1,708	403-10
Illness rate	1.1%	1.4%	1.1%	403-10
Number of trainees	9	6	11	BVB disclosure
Trainees (in %)	1.15%	0.96%	1.20%	BVB disclosure
Hired (in %)	80%	100%	- ****	BVB disclosure
Number of incidents of discrimination	None	None	None	406-1

Social responsibility: Product responsibility	2020/2021	2021/2022	2022/2023	GRI index
Average number of stewards on match days	720	701	751	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	7.49%	6.64%	7.4%	BVB disclosure

**** Due to the COVID-19 pandemic, no training was completed in the reporting period.



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 Rheinlanddamm 207-209
 44137 Dortmund, Germany
 Tel.: +49 (0)231 - 90 20 0
 Fax: +49 (0)231 - 90 20 4105
 E-mail: service@bvb.de
 Website: https://www.bvb.de/eng

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Project lead: Marieke Köhler

Contact:
 Please address any enquires about this report and Borussia Dortmund's sustainability strategy in writing to: verantwortung@bvb.de

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**GRI 1
GRI 2-3 | Notes**
 This report was prepared in accordance with the 2021 GRI Standards and is Borussia Dortmund's seventh annual Sustainability Report. The basis of reporting has not changed as against the prior year. Please see pages 133 et seq. for an overview of the relevant GRI disclosures (GRI content in dex).

The reporting period is the 2022/2023 season. Unless explicitly stated otherwise, all information pertains to the period from 1 July 2022 to 30 June 2023. 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 **GRI-2-5**
 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 130-132.

Editorial notes
 The copy deadline for this report was 30 June 2023. Material developments up to and including 31 August 2023 were included in this report and explicitly referred to as such. The most recent Sustainability Report was published on 31 October 2022 for the 2021/2022 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.

This text is a translation of the Sustainability Report issued in German language, whereas the German text is authoritative.

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.

Restatements of information **GRI-2-4**
 Unlike in previous reports and for reasons of clarity, the environmental KPIs are reported by financial year and not by calendar year. The disclosures on disciplinary action relating to match operations are now reported under the material topic "Spectator safety" and no longer under "Fan community and fan behaviour".

OUR PROGRESS AT A GLANCE

Environment
Goal 1: From the end of 2024 onwards, our buildings will be certified green
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
Process towards an ISO 14001-compliant environmental management system launched with completion slated for spring of 2024
Fan mobility survey carried out with sustainability partner DSW21
Price of ticket includes public transport fares across North Rhine-Westphalia
Numerous events, activities and courses at BVB Educational Garden near the stadium
We offset the CO ₂ 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 2022/2023, the solar panels on the roof of SIGNAL IDUNA PARK generated 384,477 kWh of green electricity that was fed back into Dortmund's electricity grid (reduction in CO ₂ emissions by 170 tonnes)
Commissioned photovoltaic system with nominal capacity of 17,000 kWh at the Brackel sports management offices
Launched bike leasing scheme
Six all-electric vehicles and ten hybrid EVs in use in the BVB vehicle fleet
Use of green energy reduced CO ₂ emissions by 3,997.8 tonnes in 2022/2023
Launched fan scarf pilot project aimed at recycling in merchandising
Biodiversity: repurposing green areas around the stadium to promote wildlife
In 2022, in an effort to go climate neutral, our employees travelled a total of 415,419 kilometres by train (2021: 200,586 km).
Social
Approximately 179,000 club members
1,037 fan clubs worldwide with = 67,000 members
Ten-strong delegation from BVB visits Israel to mark Yom Hashoah
855,000 impressions on social media for "#WeRemember"
913 employees as at 30 June 2023
"leuchte auf" foundation donated approximately EUR 407,000 in 2022/2023
58,370,000 followers 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
Excellent awareness campaign for World Cancer Day
Regular lunches for the needy at SIGNAL IDUNA PARK
Start of the BVB Volunteer Project
LGBTQIA* Action Day
Economy
55,000 season tickets sold – demand for more than 80,000 additional season tickets
Consolidated revenue: EUR 418.2 million
Borussia Dortmund's equity (Group): EUR 282,705 million
Average contractual term with Champion Partners: 4.6 years
Six Sustainability Partners in 2022/2023