

**UNITED BY BORUSSIA.
BORUSSIA LEADS THE WAY.**

**SUSTAINABILITY REPORT
FOR THE 2023/2024 SEASON**



OVERVIEW OF THE KEY FIGURES

Athletic development

2023/2024 table

Place	Club	Matches played	W	D	L	Goals F/A	Goal difference	Points
1	Bayer 04 Leverkusen	34	28	6	0	89:24	65	90
2	VfB Stuttgart	34	23	4	7	78:39	39	73
3	FC Bayern Munich	34	23	3	8	94:45	49	72
4	RB Leipzig	34	19	8	7	77:39	38	65
5	Borussia Dortmund	34	18	9	7	68:43	25	63

Borussia Dortmund Group (IFRS)

Financial performance indicators

in EUR '000	2023/2024	2022/2023
Consolidated revenue	509,110	418,239
Gross transfer proceeds ¹	129,861	97,116
Consolidated total operating proceeds	638,971	515,355
Operating result (EBITDA)	150,259	123,220
Result from operating activities (EBIT)	45,926	16,911
Net profit/net loss for the year	44,307	9,550
Cash flows from operating activities	47,201	54,426
Cash flows from investing activities ²	-51,592	-76,750
Free cash flow	-4,391	-22,324
Average number of shares (in thousands)	110,396	111,396
Earnings per share (in EUR)	0.40	0.09

¹ For the calculation of consolidated total operating proceeds only

² Only included to calculate FCF

Environmental responsibility

18.6

Total energy consumption (GWh)
in 2023/2024

30.7 kg CO₂

GHG emissions per stadium seat
in 2023/2024

145.32

Energy intensity
(kWh) per
stadium seat

1,039.9

Total waste
generated (tonnes,
excl. food waste) in
2023/2024



62,513 m³
of water consumption
in 2023/2024

Social responsibility

996

Employees

824

Stewards total
(2022/2023: 751)



204,483

Club members

> EUR 365,000

Donations from the
"leuchte auf" foundation



1,082

fan clubs

“AND WE WILL ALWAYS BE PART OF THE BORUSSIA FAMILY ...”

DEAR READER,

On the evening of 1 June 2024, this well-known lyric echoed through London's Wembley Stadium, which was largely decked out in black and yellow. Just minutes before, the final whistle of the Champions League final had blown, which saw Borussia Dortmund notch up a very unlucky loss to record titleholders Real Madrid. Nevertheless, the BVB family was once again able to demonstrate its strength and cohesion under the glaring light of the global spotlight. Whether it's the team on the pitch, the fans, the employees in the stands, or anyone, anywhere on earth who bleeds black and yellow: we are immensely proud of how we presented ourselves in Milan, Eindhoven, Madrid, Paris and London as a club with electrifying charisma.

At the same time, we are aware that our rousing performances on the international stage should by no means completely overshadow how unsatisfactory the season was overall in the Bundesliga and DFB Cup. After 34 match days, we only managed a fifth-place finish in the Bundesliga. Nevertheless, we will once again play in the UEFA Champions League in the coming season and have also secured qualification for the FIFA Club World Cup.

Despite all our sporting optimism and success, we continue to face a challenging global-social context. There is still no end in sight to Russia's war of aggression against Ukraine. Security and defence are fundamental cornerstones of our democracy that must continue to be protected. We were also deeply shaken by the terrorist attack on Israel by Hamas on 7 October. We continue to stand in solidarity with Ukraine's suffering civilian population and our partners and friends in Israel. Our goal is to keep pushing for social change.

As before, this includes our tireless work against anti-Semitism, racism and all forms of discrimination. BVB acts as a unifying element in exhaustive stakeholder dialogue. Fans, partners and employees form a broad community that acts loyally, socially and responsibly. We are always eager to learn and think outside the box. We strive for innovation and love to be inspired by exchanging ideas with other clubs and stakeholders in society.

Hans-Joachim Watzke



Thomas Treß



Carsten Cramer



Lars Ricken



The foundation and cornerstone for everything we do is economic stability. Among other things, reaching the Champions League final helped us to conclude the past financial year with a further increase in revenue. As part of our strategy of internationalisation, we continue to focus on our many fans outside Germany. We are strengthening our strategic commitment to the North American continent by opening our third foreign office in New York with a view to the upcoming 2025 FIFA Club World Cup and the 2026 FIFA World Cup in the United States.

We are doing all of this without neglecting our BVB values and our Dortmund home. As part of our holistic approach to sustainability management, we are taking important steps to make it possible to manage and measure our ESG activities even more professionally. A code of conduct for business partners, successful environmental certification in accordance with ISO 14001 and the establishment of an ESG committee are just a few of the items on our list of achievements. Our aim is to gradually make our corporate sustainability handprint ever more positive. This also includes extensive preparations for the new EU Corporate Sustainability Reporting Directive (CSRD), which requires even greater transparency of companies in their sustainability reporting.

Responsible action is also in the DNA of our workforce. We are proud of the daily passion and extraordinary commitment that our employees invest at all levels. Our regular participation in BVB volunteering activities is particularly exemplary of this and shows us that the Borussia family was, is and always will be reliable.


We hope you enjoy reading this report.



Hans-Joachim Watzke
Chairman of the Management



Thomas Treß
Managing Director



Carsten Cramer
Managing Director



Lars Ricken
Managing Director

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Information about the components of the combined separate non-financial group report is indicated through the use of guillemets, as in the example below:

» Rising up to meet ecological and social challenges is a task for society as a whole. «

STRUCTURED DEVELOPMENT. MANAGING SUSTAINABILITY.

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BVB IN THE SOCIAL CONTEXT

GUIDING, MEASURING, MANAGING: FURTHER PROFESSIONALISING OUR ESG AND SUSTAINABILITY MANAGEMENT

With a view to current and future challenges, BVB took action at many levels in the past reporting period to refine and update both its overall sustainability management and its strategy. As a result, efforts will focus on successively increasing the sustainability of all business activities and relationships across environmental, social and governance (ESG) aspects.

One milestone was the establishment of an ESG committee in June 2024. Chaired by our top management, it brings together department heads and directors from BVB's various subsidiaries, and going forward will manage both the opportunities and risks associated with sustainability aspects.

Another step forward as we continue to enhance the way we work was to obtain ISO 14001 certification for our environmental management system, which also lays the groundwork to lock in constant efficiency gains and improve our environmental performance. The lead here is taken by the Environmental Manager in the Corporate Responsibility department, who coordinates the further process steps with the cross-departmental environment team, which acts in an operational capacity, at regular meetings. These activities are flanked by constant efforts to take a more professional approach to

management and measurement mechanisms, such as by introducing specialist energy software and deploying an ESG package that brings together all of the sustainability topics.

Our natural drive for self-improvement aside, these activities also help us optimally prepare BVB's internal structures and processes for the upcoming reporting requirements of the new EU Corporate Sustainability Reporting Directive (CSRD). Going forward, companies will be required to report in greater detail on how their business models impact sustainability and how external sustainability factors influence their activities.

To manage these and other issues efficiently, the Corporate Responsibility department now has nine employees who work together with all departments and divisions throughout BVB to drive forward the club's sustainable development.

INTERNATIONALISATION

BVB's exhilarating run in the past Champions League season underscores once more the passion and excitement the club can inspire in fans and spectators across Europe. For Borussia Dortmund, reaching out to its many overseas fans and tapping new markets remains a key component of its internationalisation strategy, and, for that reason, BVB travelled to the USA for its pre-season in the past two years and toured Thailand and Japan in summer 2024. Given BVB's qualification for the



upcoming FIFA Club World Cup in summer 2025, and with the men's World Cup taking place in 2026, the North American continent will play a key role for the club in the coming years. The opening of BVB's foreign office in New York in February 2024 (its third after Shanghai and Singapore) underscores this strategic commitment.

Another building block is the international presence of the BVB Evonik Football Academy, which was further expanded in the 2023/2024 season. The partner network in North America currently covers some 4,000 children and

adolescents at 21 BVB locations in 15 US states, plus one in Canada. As part of the 2023 US summer tour, club legend Roman Weidenfeller and BVB coaches also held Evonik Camps for children with disabilities.

SOLIDARITY WITH ISRAEL

Borussia Dortmund has maintained friendly and growing relations with BVB fans and network partners in Israel for many years now. Furthermore, combating anti-Semitism has always been a central part of our anti-discrimination work and runs to the very core of what the club stands for. We were all the

more shocked by the brutal Hamas terror attack on Israel on 7 October 2023. It was therefore important to us that our immediate reaction be one of solidarity with the many victims and the families and friends of those murdered and taken hostage and that we express our sorrow and heartfelt condolences.

Only a few days after the attacks, many BVB fans and staff took part in a demonstration of solidarity in Dortmund to voice their horror at what had happened. And it goes without saying that we continue to stand alongside and remain in close contact with our friends in Dortmund's Jewish community. In the context of two visits to southern Israel to express solidarity, representatives from Borussia Dortmund this year also visited kibbutzim attacked by Hamas. The club invited survivors to visit SIGNAL IDUNA PARK during the past season, and held a minute's silence prior to the home match against Leipzig to remember young Israeli BVB fan Netta Epstein, who also tragically fell victim to the Hamas attacks on 7 October in Kibbutz Kfar Aza.

This commitment demonstrates unambiguously how football can build bridges and send a clear signal against anti-semitism.



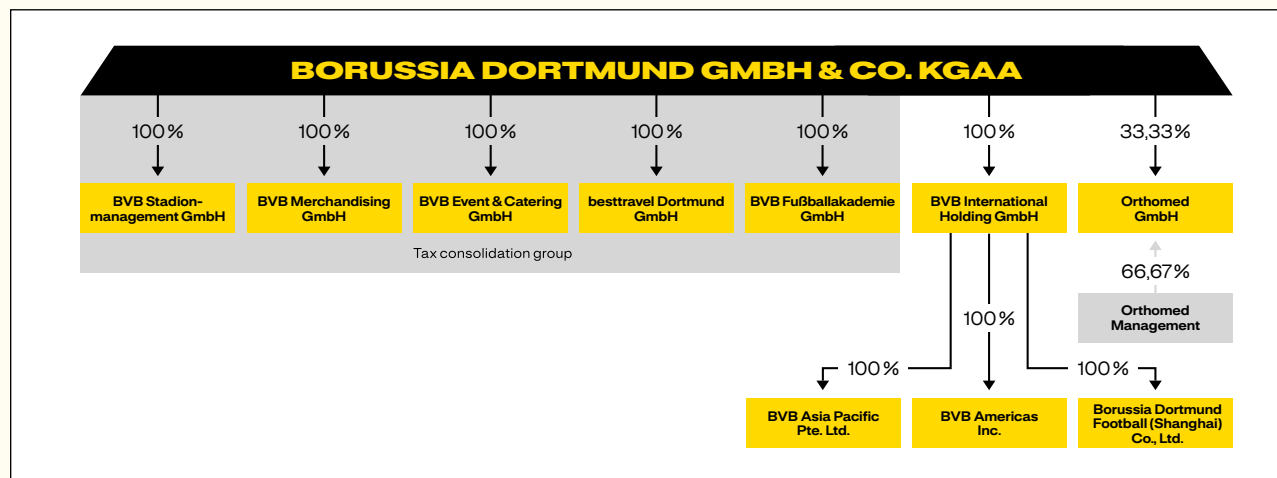
BORUSSIA DORTMUND GMBH & CO. KGAA

DFL 1.2, GRI 2-1, 2-2, 2-6

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

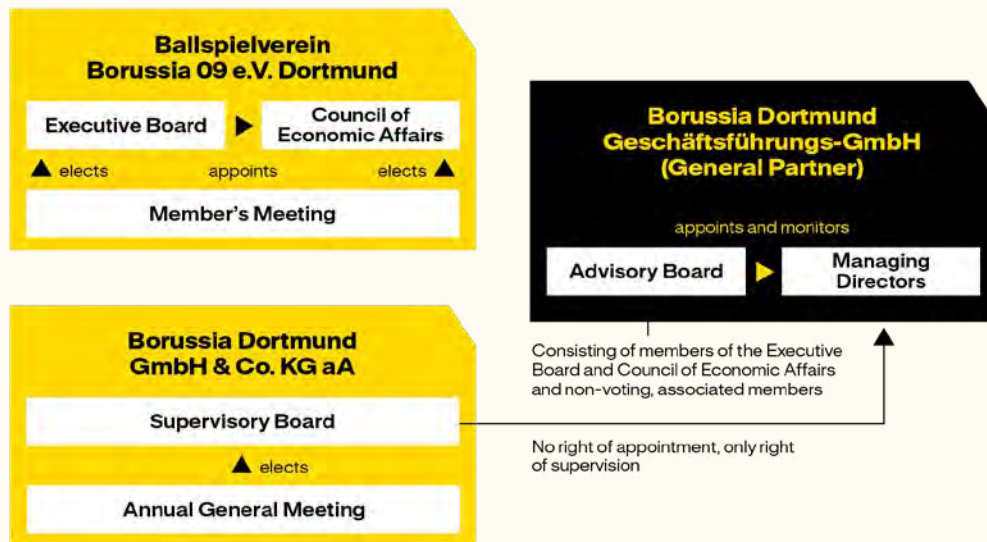
Borussia Dortmund GmbH & Co. KGaA (hereinafter "Borussia Dortmund" or "BVB") was spun off from Ballspielverein Borussia 09 e. V. Dortmund, which was formed on 19 December 1909. By virtue of the resolutions of the Members' Meeting dated 28 November 1999 and 26 February 2000, all commercial operations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

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 Americas Inc. (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 office is in Dortmund, focusses primarily on its operations at its headquarters, SIGNAL IDUNA PARK, the FanWelt, 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 in Singapore in 2014 and

another one in Shanghai in 2017. The addition of BVB Americas Inc. in the course of the 2023 / 2024 season has also meant the addition of a new foreign office in New York. 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

GRI 2-9, 2-10, 2-11, 2-12, 205-1, DFL 1.3, 1.7

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. This entity, in turn, is represented by Managing Directors **Hans-Joachim Watzke** (CEO), **Thomas Treß**, **Carsten Cramer** and – since 1 May 2024 – **Lars Ricken**. 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" (until 30 April 2024), "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 2027. Carsten Cramer is responsible for "Sales, Marketing and Digitalisation", and his contract also runs until 30 June 2027. Lars Ricken is responsible for the "Sports" area. His contract also runs until 30 June 2027.

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 met four times in the year under review. 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 (in particular the selection and independence of the statutory auditor and the quality of the audit), the audit of the accounting, sustainability reporting and compliance. The committee comprises the following members: the Chair, Prof. Pellens; the Deputy Chair, 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.

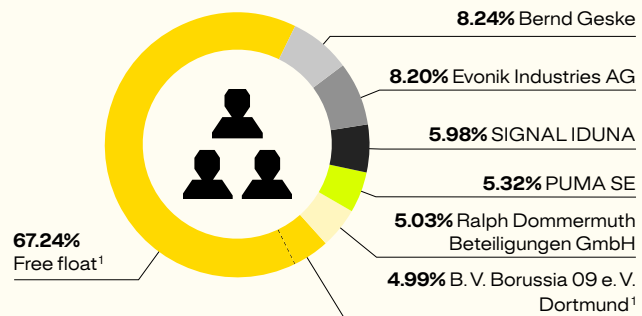
However, the rights and duties of the Supervisory Board are limited. Specifically, it has no authority with respect to matters involving personnel, in other words no authority to appoint and dismiss Managing Directors of Borussia Dortmund Geschäftsführungs-GmbH. Nor is the Supervisory Board authorised 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 Committee created by the Advisory Board. The reports

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

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

Shareholder structure at Borussia Dortmund GmbH & Co. KGaA

DFL 1.4



¹ Equity investments of less than 5% are classified as free float



CORPORATE GOVERNANCE, COMPLIANCE AND RISK MANAGEMENT

GRI 3-3, 201-2, DFL 1.7



» By taking an integrated governance, risk and compliance approach, the club's 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.

CORPORATE GOVERNANCE

GRI 2-12, 2-14, 2-15, 2-16, 2-17, 2-18, 2-21

Our corporate governance system embodies a responsible and transparent system of checks and balances designed to ensure a continued focus on sustainable value creation. It includes the measures – regulations and structures – designed to ensure that BVB is managed in accordance with the law and the applicable rules and regulations.

This also includes the economic, environmental and social impact of our activities. This is why it is essential to both systematically identify and

assess the associated effects, opportunities and risks, as well as to further develop our risk management.

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.



Hans-Joachim Watzke
Chairman of the Management

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.

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 disclosed to the Supervisory Board during the period under review.

The management is responsible for developing, approving and updating the purpose, values and principles of the sustainability strategy and the corresponding policies and sustainable development targets. The Supervisory Board is responsible for monitoring due diligence and the processes for ascertaining, managing and evaluating the effects on the

economy, environment and people. To this end, the management regularly reports to the Supervisory Board on the material effects presented in this report, any action taken and the effectiveness of those steps.

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

In financial year 2023/2024, 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 49.84 (2022/2023 season: 44.03). The following were included in the calculation of the total remuneration ratio: the management, salaried full-time employees, salaried part-time employees (extrapolated to full-time), excluding interns, temporary staff and trainees. The calculation was performed on 30 June 2024. 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 2-23, 2-24, 2-27, 201-2, 205-3, 308-2, 414-2 DFL 1.7

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.

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, an anti-corruption policy was introduced, and a quarterly compliance scorecard was implemented for management communication.

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

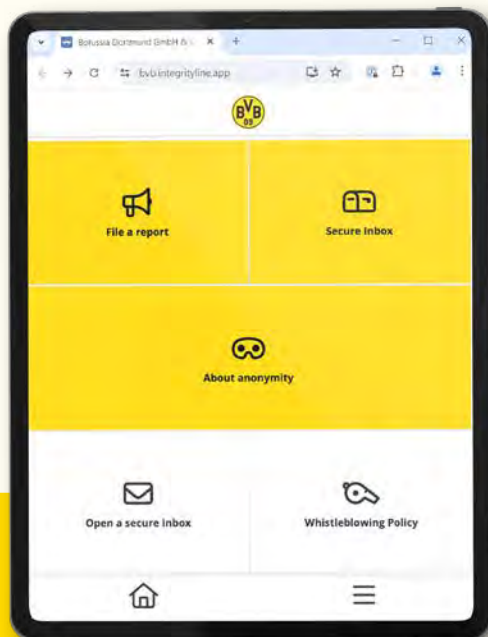
GRI 2-25, 2-26, 406-1, DFL 1.7

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.

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.

Nine reports were received from whistleblowers in the 2023/2024 reporting period.





Misconduct can be reported anonymously to BVB through the whistleblower system.

Borussia Dortmund is a member of the following associations:

GRI 2-28, 2-29

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

Borussia Dortmund supports and promotes the following charters and initiatives (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

Combating corruption and bribery

Compliance with applicable laws and internal policies is the most basic prerequisite and an integral part of the way we conduct ourselves both within the BVB organisation as well as in our interactions with third parties. Illegal, unethical or irresponsible behaviour is not tolerated at BVB. On the contrary, our aim is to ensure that all our employees know and comply with the law and internal policies. We practice a culture of failure and feedback to ensure that errors never go uncorrected. That's why we encourage our employees to speak up about any abuses or irregularities. It's the only way for us to be even more successful going forward.

The Code of Conduct cannot provide instructions for action in every situation, but it can serve as a framework for further rules and to provide guidance. It aims to help employees to avoid violating the law or breaching contractual obligations, as well as to avoid conflicts between private and business interests and to protect BVB from financial loss and reputational damage. As such, this Code of Conduct provides a critical foundation for corporate governance and collaboration at BVB. Together with our mission statement – "Borussia Dortmund stands for an intense football experience" – and the principles for corporate governance and collaboration, it forms part of our corporate culture.

Risk management

GRI 2-25, 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. We regularly assess attacks seeking to compromise our confidential data and take appropriate action. Due to the sensitive nature of this matter, we will not disclose these measures.

During the reporting period, risk management officers were appointed at the management level. All senior managers of Borussia Dortmund and/or the directors of subsidiaries are responsible for operational risk management, i.e., for identifying, evaluating and managing the risks in their respective areas of responsibility. This also means involving any departments or employees concerned. The governing bodies of Borussia Dortmund are informed of the Group's current risk profile on a quarterly and ad hoc basis.

During the reporting period, no risk was added, meaning that the number of individual risks remained at 61 (2022/2023: 61), with 27 individual risks being classified as high-priority risks (2022/2023: 27). 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)
- Ill-fated investments in the professional squad (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)
- 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)
- Potential stadium catastrophes (spectator safety)
- Protecting confidential information (compliance)
- More stringent legal regulations (compliance, energy and emissions, supply chain and product responsibility)
- Financial Sustainability Regulations (compliance)
- Increasing fan violence/defamations and insults (fan community, diversity and anti-discrimination)
- Right-wing extremism (diversity and anti-discrimination)
- Social media (communication)
- Political developments (fan community, energy and emissions)
- IT cyber risks (risk management)
- Capital expenditures needed for SIGNAL IDUNA PARK (spectator safety, energy and emissions)
- Environment and climate change (energy and emissions, conservation and environmental protection)
- Consequential mining damage (spectator safety) «

OUR STAKEHOLDER DIALOGUE

GRI 2-29, DFL 1.6, 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 are closely linked with 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.

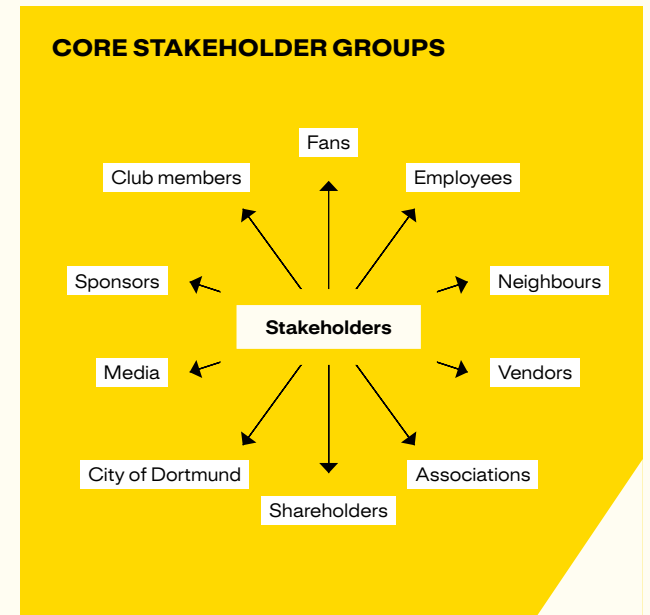
STRUCTURED DIALOGUE

DFL 1.6

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 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 is held twice per year as an in-person event for all BVB fan clubs, and the Fan Council, we have institutionalised the communication with our various fan groups. A total of eight meetings took place in the reporting period.

The Fan Delegates' Meeting in August 2023 came up with the idea of a themed information event on sustainable development at Borussia Dortmund. That then took place for the first time in September 2023, with the option to attend in person or follow the event online. During the more than two-hour event at the SIGNAL IDUNA PARK media centre, a recording of which can still be accessed on BVB's website, the Corporate Responsibility department led by Marieke Köhler presented its holistic sustainability strategy, BVB's anti-discrimination work and the club's "leuchte auf" foundation. As well as introductory remarks from Managing Director Carsten Cramer



and Björn Hegemann, the then-head of the Department for Fan Relations, the individual presentations also featured question-and-answer sessions for the 150+ fan club members attending online or in person.

We also continued to focus on direct engagement with our employees, fans and business partners and remained in close contact with our sponsors.



The CR team, headed by Marieke Köhler, together with Carsten Cramer (Managing Director) and Björn Hegemann (former Head of the Fan Relations department), introduced the sustainability strategy to interested fans at the first "Societal Engagement" event at the SIGNAL IDUNA PARK media center.

The third BVB sustainability round table with partners and sponsors is taking place in autumn 2024 and will feature a lively dialogue for participants to share their experiences and expectations. One recent topic of discussion in this forum was the issue of fan mobility.

The sustainability aspects of the new DFL licensing conditions also triggered in-depth dialogue between the responsible staff at various professional football clubs. This also generated various synergies and efficient progress in different areas of our sustainability strategy.

The BVB education fair at SIGNAL IDUNA PARK once again provided a fantastic opportunity to communicate with young fans, and school groups are regularly invited to the BVB Learning Centre to discuss socially relevant issues. Each year, tens of thousands of fans take part in stadium tours and relish the opportunity to get a look behind the scenes and ask any questions they may have.

After hosting the inaugural meeting of Germany's Bundesliga football academies in 2022, BVB travelled to Wolfsburg for the 2023 edition, where more than 80 delegates representing a total of 34 Bundesliga clubs came together for a fascinating exchange of ideas and information.

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.

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"). With the help of a new software tool, we aim to simplify and increase the transparency of our communication and management of partners in light of the LkSG (see page 72).

VISIT TO FOREST GREEN ROVERS: DIALOGUE ON SUSTAINABLE DEVELOPMENT IN PROFESSIONAL FOOTBALL

In the 2023/2024 reporting period, Borussia Dortmund travelled to England to visit Forest Green Rovers – considered the world's most sustainable football club. The main aim of the visit was to gain valuable insights into the club's exemplary practices and – despite the lack of any real direct comparison between the fifth-division English club and BVB – to give fresh impetus to Borussia Dortmund's own activities. Forest Green Rovers has earned its stellar reputation thanks to a wide range of initiatives – they use 100% renewable energy, offer vegan food and have implemented environmentally-friendly stadium infrastructure.

During the visit, the delegations discussed specific actions, such as the use of solar panels, e-mobility and sustainable pitch maintenance. A particularly impressive aspect was Forest Green Rovers' commitment to comprehensive ecological responsibility, which extends right through to small details like using biodegradable materials.

The insights and inspiration gained on the visit will help us refine our own sustainability strategy so that we too can take on a pioneering role in areas such as environmental protection and the use of renewable energy. The dialogue with Forest Green Rovers is an example of a constructive, solutions-based exchange of best practices and ideas for

improved sustainability work between professional football clubs with extensive scope for action. It provided many insights and was good fun and is something that we want to continue cultivating and expanding with Forest Green Rovers and many other clubs too.

BVB delegation visiting Forest Green Rovers: (left to right): Merlin Zepter (Event & Catering, BVB), Ingo Klein (Corporate Responsibility, BVB), Florian Demnitz (Organisation, BVB), Marcus Reynolds (former CEO, Forest Green Rovers), Marieke Köhler (Corporate Responsibility, BVB), Boris Davidovski (Corporate Responsibility, BVB), Kim Wölfel (Marketing, BVB)



OUR MATERIAL TOPICS

» BVB applies the latest version of the GRI Standards for its sustainability reporting. The material topics were reviewed in the spring of 2024.

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 "Combined separate non-financial group report" (see reference in margin).

Identifying the material topics

GRI 3-1

In accordance with GRI 3: Material Topics 2021, the first step in identifying the material topics 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 materiality of the impacts in a structured process. In spring 2024, an internal validation was performed for the following selection of issues, with the involvement of the relevant contacts for our stakeholder groups.

Selection of potential impacts

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

- 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
- Central values, guidelines, strategies, company management systems, objectives and requirements
- UN Global Compact requirements, human rights
- The core competencies of BVB and the way in which they can contribute to the development of sustainability
- Consequences for BVB relating to the economic, ecological and/or social impacts, e.g., risks to the business model or reputational risks
- 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

Materiality

The severity – significance – of the respective economic, ecological and social impacts was assessed during interviews with the relevant decision-makers at BVB and the responsible directors based on the insights gained and a continuous exchange of ideas with stakeholders. 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 materiality of the impacts and their prioritisation resulted in terms and classifications being defined.

15 material topics in 5 focal points of our work

GRI 3-2

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. The issues

"Respecting human rights" and "Combating corruption and bribery" have always been issues of relevance that Borussia Dortmund has managed accordingly, although these were not classified as being "doubly material". Unlike in the previous year, "respecting human rights" was classified as being "doubly material" in this year's review and is described in the "Supply chain and product responsibility" section. For one thing, this is because external requirements for transparency in supply chains and business relationships have increased, but also because the development of expertise has progressed as a result of the further evolution of the sustainability strategy. The issue of combating corruption and bribery has also been classified as being "doubly material", unlike in the previous year, and is discussed further in "Corporate governance, compliance and risk management". BVB's business activities are rooted in responsible and ethical conduct throughout its entire business model. How the Company meets these obligations and enforces them is central to understanding the Company's position and its business activities.

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" in the report for the 2024/2025 reporting year and as part of the planned update to the materiality analysis. Preparations for the 2024/2025 report have been underway since the end of 2023.

Focal points of our work/ material topics	Allocation of the doubly material topics to aspects (§ 289c (2) HGB) ¹
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	Respect for human rights
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	

¹ These eight topics and the issue of "Corruption and bribery", which is discussed in the Corporate governance, compliance and risk section, are part of the combined separate non-financial group report.



SUSTAINABLE DEVELOPMENT

GRI 2-22, 2-23, 2-24, DFL 1.6

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. We pursue this strategic objective 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 myriad 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. We adopted a code of conduct for our staff in 2022/2023, which makes a practical contribution to increased security in our daily work. We likewise introduced a third party code of conduct for business partners during the reporting period.

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.



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

The ten principles of the UNGC

HUMAN RIGHTS

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

LABOUR

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

ENVIRONMENT

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

ANTI-CORRUPTION

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

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 (CR), we reinforced our work, continually professionalised the department and added new staff during the reporting period. One specific step was to implement an environmental management system in accordance with ISO 14001, which was audited and certified by external partners. One of our goals for next season is to likewise implement an energy management system (ISO 50001). In addition, we worked on the BVB decarbonisation strategy and launched our first projects at SIGNAL IDUNA PARK, the FanWelt and the training ground in Dortmund-Brackel. These are described in the corresponding sections of the report.



Hans-Joachim Watzke
Chairman of the Management

Thomas Treß
Managing Director

Carsten Cramer
Managing Director

Lars Ricken
Managing Director

STRUCTURAL DEVELOPMENT

GRI 2-1, 2-13, 2-25, DFL 1.2

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 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.

Corporate Responsibility department



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

The management is in close and regular contact with BVB's stakeholders on any relevant effects so as to maintain an in-depth dialogue with the representatives of key groups, such as shareholders, employees and fans.

Since the 2022/2023 reporting period, the Corporate Responsibility department, headed by Marieke Köhler, has been 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 this department 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 the environmental management system implemented pursuant to ISO 14001. The CR department also remains responsible for managing BVB's "leuchte auf" foundation and Borussia Dortmund's work to combat discrimination. The foundation is an independent organisation that extends BVB's commitment in the region by supporting non-profit organisations and is a key component of its CSR activities.

There are close links between the Energy Manager in the Organisation department and the ESG Controller in the Finance department. Likewise, a cross-departmental dialogue with all functional areas throughout BVB is maintained at the operational level. The CR department is responsible for launching initiatives as well as for bundling sustainability activities. The department now comprises nine employees.

We achieved further structural development in the reporting period. In June 2024, an ESG committee chaired by Managing Director Thomas Treß was established as the next step in developing a sustainability management system based on opportunities and risks. The committee comprises both heads of department as well as directors at BVB's various subsidiaries, and its primary task is to manage and control ESG risks and perform the function of human rights officer. First and foremost, the committee will regularly discuss and manage both opportunities and risks as well as the assessment of impacts with respect to introducing the EU Corporate Responsibility Reporting Directive. It will also discuss current sustainability topics where implementation involves multiple departments, and make overarching decisions.

The committee will meet at regular intervals and form a key component of a forward-looking sustainability management system. As part of our constant development, we obtained ISO 14001 certification for our environmental management system, which lays a further foundation to steadily reduce our environmental footprint. This topic is also discussed at regular meetings of the environment team, which is active at the operational level. Following our successful introduction of the system, the next step will be to refine and adjust it in line with the certifier's recommendations.

ESG governance management was also expanded to include a range of tools, such as the launch of policy management and an approval tool (e.g., for gifts and invitations) to avoid potential conflicts of interest. In addition, the internal control system software was refined with a view to sustainability performance, making it more user-friendly.

DFL licensing procedure

The first and second Bundesliga divisions have become Germany's first major professional football leagues to include binding [sustainability guidelines](#) in their licensing regulations since 1 January 2023. The German Football League (DFL) published revised sustainability guidelines at the beginning

of 2024, which group together and harmonise criteria without compromising on the level of ambition. 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 reports 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 124.

SUSTAINABILITY STRATEGY

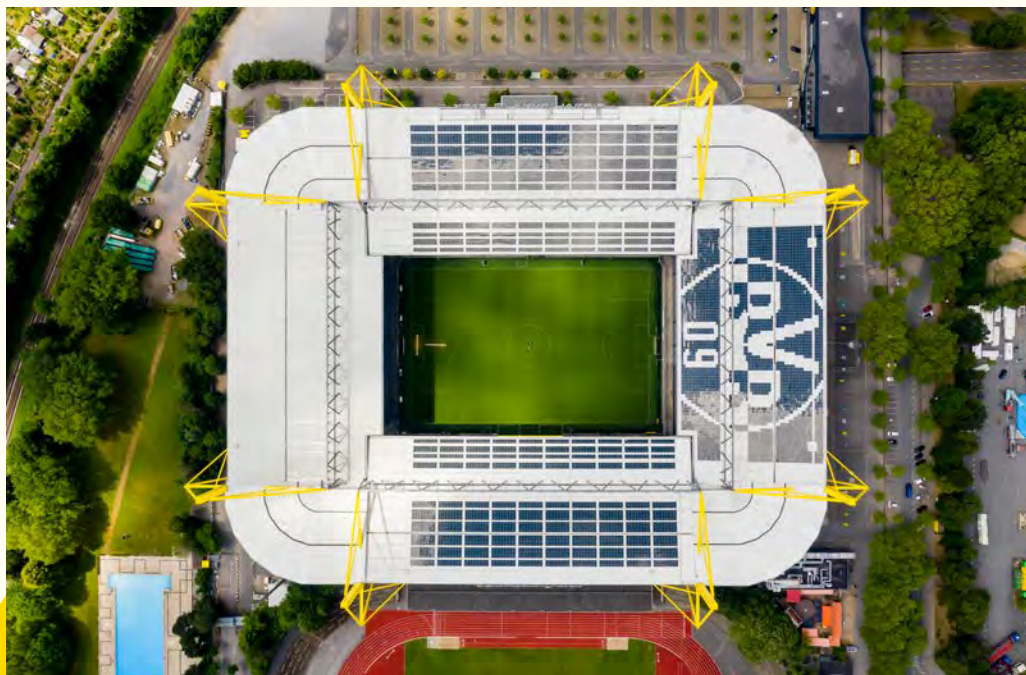
GRI 2-1, 2-13, 2-22, DFL 1.1, 1.2

Vision

BVB's aim is to be one of Europe's elite football clubs on the pitch and also one of the continent's most sustainable clubs through its decisive actions, and to be perceived as such through its credible, straightforward and transparent communication. What sustainable development means for BVB is to act in a way that satisfies the needs of today without restricting the opportunities of future generations, while giving equal consideration to the three dimensions of sustainability – economic efficiency, social equity and environmental viability. BVB uses its sporting and financial success to assume responsibility, which is tied closely to Dortmund and the surrounding region, and recognises sustainable development as a guiding principle at global level.

BVB is currently revising and updating its sustainability strategy in line with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and subsequent directives and laws, and with a view to expanding further expertise and human resources. The focal points of our work will remain the same but will be specified in detail. The sustainability strategy is derived from the business strategy, where we make a commitment to structuring our business activities and relationships sustainably across the ESG aspects. This is based on an analysis of the opportunities and risks arising from BVB's material topics. At the same time, the impact of actual and potential effects on stakeholders along BVB's entire value chain are taken into account, including nature as a silent partner. A communicative mission statement lends the strategy social relevance.

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 core element are our contributions to achieving the Sustainability



Development Goals (SDGs), with a key focus on observing the 1.5-degree limit on global warming. The decarbonation strategy developed for Scope 1 and 2 emissions and the first-time calculation of Scope 3 emissions in the 2022/2023 reporting period bring together various measures aimed at achieving the desired emission reductions (page 96).

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.

Focus and priorities

Our match-winner topics, where we have the greatest leverage given the current significance of their ecological impact, are defined and reflected in long-term interdisciplinary projects. One focus is on our real estate and any structural changes needed in respect of energy and emissions. Others are on successively increasing the number of sustainable products in our shops and observing human rights and

OUR FIVE MATCH-WINNER PROJECTS:

Stadium and real estate:
sustainable development and management

Designing fair **fan merchandise** with future generations in mind

Promoting access to **education**

Mobility: Trips to/from the stadium by fans, the team and employees

Sustainable **events management**

OUR GOALS:

Part of our match plan from the end of 2024 onwards: **certified climate and environmental protection.**

Our **merchandise** products will be **significantly more sustainable** from the 2024/2025 season onwards.

We will promote environmental protection through **education projects.**

We will formulate a **sustainable mobility concept** for the 2025/2026 season.

We will have a **sustainable events management** in place by 2025.

environmental criteria. We continue to work on improving mobility within BVB itself and on looking for new ways to make fans' travel to and from the stadium more environmentally friendly. We consider the wide range of events, including our home match days, from the perspectives of construction, energy and resources. Beyond this, we leverage our influence and appeal to promote climate action and environmental protection through educational projects.

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" (SDG 3), "Quality education" (SDG 4), "Gender equality" (SDG 5), "Decent work and economic growth" (SDG 8), "Reduced inequalities" (SDG 10), "Sustainable cities and communities" (SDG 11), "Responsible consumption and production" (SDG 12), "Climate action" (SDG 13), "Life on Land" (SDG 15), "Peace, justice and strong institutions" (SDG 16) and "Partnerships for the goals" (SDG 17).

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.

The following graphic 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.

Contributions across five focal points of our work

Focal points of work	SDGs	Material topics
Always working hard to stay on top: Professional football	   	<ul style="list-style-type: none"> - Peak performance - Promoting youth football
Always in tune: BVB, its fans and the region	  	<ul style="list-style-type: none"> - Fan community - Diversity and anti-discrimination - Spectator safety - Communication - "leuchte auf" foundation
Always improving: Economic approach	 	<ul style="list-style-type: none"> - Economic success - Supply chain and product responsibility - Sponsors - Economic factor in the region
Always giving it our all: Holistic HR work	  	<ul style="list-style-type: none"> - Responsible employer
Always thinking ecologically: Environmental responsibility	    	<ul style="list-style-type: none"> - Energy and emissions - Conservation and environmental protection - Mobility

ACTING RESPONSIBLY. TOGETHER.



15 MATERIAL TOPICS IN 5 FOCAL POINTS OF OUR WORK:

- Always working hard to stay on top: Professional football page 29
- Always in tune: BVB, its fans and the region page 44
- Always improving: Economic approach page 64
- Always giving it our all: Holistic HR work page 80
- Always thinking ecologically: Environmental responsibility page 90

Always working hard to stay on top: Professional football

ALWAYS WORKING HARD TO STAY ON TOP: PROFESSIONAL FOOTBALL



UN GLOBAL COMPACT / UN SDGS IN CONTEXT



Global Compact
Netzwerk Deutschland

UNGC 1, 2, 4, 5, 6



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.

SDG 3: Good health and well-being

We deal with issues surrounding good health and well-being every day at our development and youth centres, and we consider it our duty to do so responsibly. Our aim is to protect and promote the well-being of all our athletes, and this includes raising awareness of child welfare among our support staff. 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.

SDG 4: Quality education

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

SDG 10: 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 "BVB bewegt" project to offer more professional exercise classes at primary schools and "Nordstadtliga Dortmund", a multi-cultural street football league, showcase our commitment to bridging social divides in the city.

SDG 16: Peace, justice and strong institutions

BVB contributes to meeting SDG 16 in particular through its anti-discrimination work, leveraging its significant appeal to influence people in the region and reach out to its fans. These activities include special match days, charity matches, donations and the work of the "leuchte auf" foundation.

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.



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 is working hard 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 is 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 on the one hand, and a core focus on the team's fitness and tactical mindset on the other.

Changes were made to the coaching team during the 2023/2024 winter transfer window, with Nuri Sahin and Sven Bender, two former Borussia Dortmund players, appointed as new assistant coaches. For his part, Armin Reutershahn decided to leave after one year at the club. After the end of the 2023/2024 season, having reached the Champions League final, head coach Edin Terzić left the club at his own request. The coaching staff was reorganised for the 2024/2025 season. The new head coach is BVB's own Nuri Sahin, who will be supported by assistant coaches João Tralhão, Ertuğrul Arslan and Łukasz Piszczek in the new season. Sven Bender and Sebastian Geppert left the coaching team on 30 June 2024.

Off the pitch, further investments were also made in the development of in-house databases to support scouting, sports science and medicine in order to make the club fit for the future and to benefit even more from data-based analyses and the increasingly widespread use of artificial intelligence.

There have also been changes at the management level following the appointment of Lars Ricken as Managing Director for Sport. For instance, since 1 May 2024, Sven Mislintat has reported as Technical Director to Sebastian Kehl, who remains responsible for the professional squad in his role as Sporting Director. Slaven Stanic, last season's Sports

Coordinator, is no longer part of the sporting department. Despite all the changes, sporting success is and remains the club's central goal, and targeted development steps in HR structures and workflows are intended to maximise the likelihood of that becoming a reality.

MEASURES AND RESULTS

After a mixed season in domestic competition, BVB can still look back on the past season with pride after reaching the Champions League final. While BVB only finished fifth in the Bundesliga, this was enough to qualify directly for the UEFA Champions League this season. The reason for this is the very good performance of the German clubs in the European cup competitions, to which BVB itself also contributed significantly.

After a poor start to the season, BVB were ninth in the table after three match days. Two wins against SC Freiburg and VfL Wolfsburg saw BVB climb to fourth place in the table for the first time. As the season progressed, BVB never left the top five and fluctuated between fourth and fifth place throughout. Nevertheless, sporting director Sebastian Kehl emphasised that they were not satisfied with their performance in the Bundesliga.

In the Champions League season, BVB was drawn into a group with Paris Saint-Germain, AC Milan and Newcastle United and won the group with eleven points. Borussia Dortmund confidently defeated PSV Eindhoven in the round of 16. In the next round, BVB faced Atletico Madrid and advanced to the semi-finals on the back of an outstanding performance

in the return match. In the semi-finals, BVB had to face Paris Saint-Germain again and defeated the team twice 1–0. In the final, BVB then faced record Champions League winners Real Madrid, who they were unable to best despite having played a good first half.

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. Overall responsibility for the progress made by the entire staff 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.

CONTINUITY AND CHANGE

The planning for the professional squad continues to lay the foundations for maximum athletic success. Waldemar Anton, Serhou Guirassy and Pascal Groß joined the team, proving to be high-quality, substantial additions. These transfers were made specifically to fill the holes left in the roster following the departures of Mats Hummels and Marco Reus. Additionally, at the end of their loan spells, both Jadon Sancho and Ian Maatsen left the club at the end of the season, and Marius Wolf, Mateu Morey and Ole Pohlmann also moved on.

2023/2024 Bundesliga table

Place	Club	Matches played	Wins	Draws	Losses	Goals F/A	Goal difference	Points
1	 Bayer 04 Leverkusen	34	28	6	0	89:24	65	90
2	 VfB Stuttgart	34	23	4	7	78:39	39	73
3	 FC Bayern Munich	34	23	3	8	94:45	49	72
4	 RB Leipzig	34	19	8	7	77:39	38	65
5	 Borussia Dortmund	34	18	9	7	68:43	25	63

The outstanding talent on display at our Youth Academy also continues to play a vital role for us. This is embodied not only by the great success of the U17 DFB team at the World Cup in Indonesia, in which Almugera Kabar, Charles Herrmann and Paris Brunner played key roles. Cole Campbell and Kjell Wätjen signing their first professional contracts also sends a positive signal for the future.

“It’s the stuff dreams are made of. Kjell played at our Football Academy, then joined us as a nine-year-old and worked his way through our ranks all the way to the top”, says Managing Director Lars Ricken. «

U23

In contrast to the previous season, 2023/2024 went a lot better. After the first half of the season, Jan Zimmermann’s team was in ninth place and ended the season in eleventh place. Staying up in the third division once again 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, and renewed his contract in December 2023 until 30 June 2026.

WOMEN’S FOOTBALL

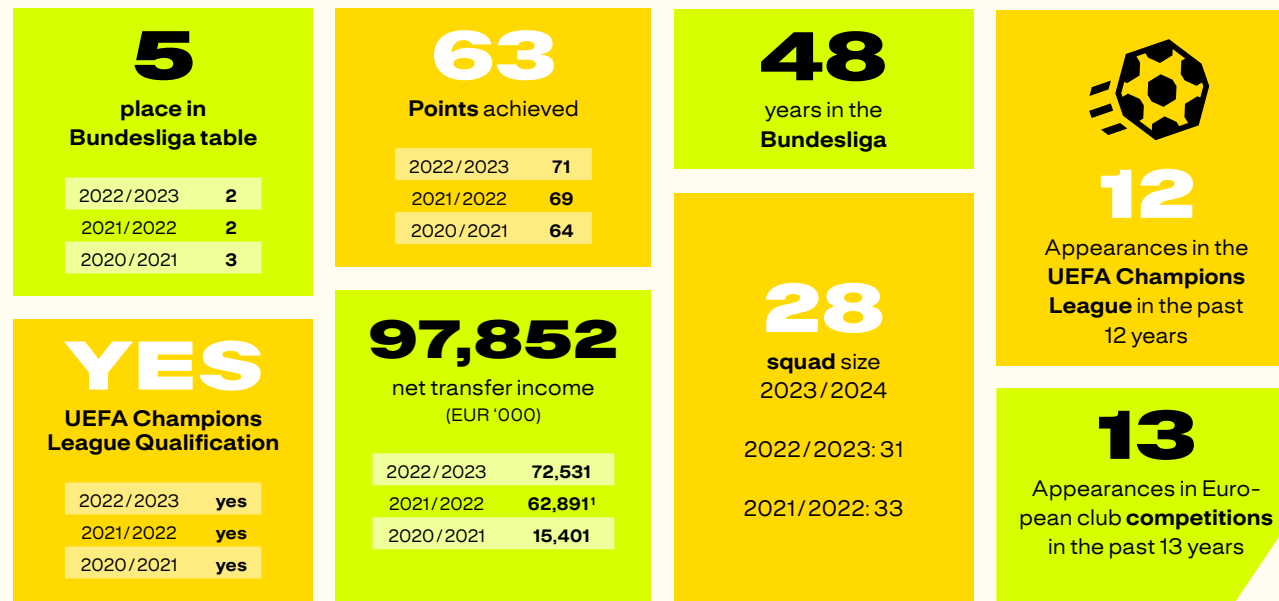
An unblemished record. With 23 wins and one draw from 24 fixtures in the Westfalen state league (division 2), the Borussia Dortmund women’s first team have now been promoted to the Westfalen league – the next milestone in their journey to the

top-flight. The second team also secured promotion and will kick off the 2024/2025 season in the state league. This makes it all the more important to promote training and education in girls’ football too. The third team in the youth department, the U17s, also made it from the local league to the district league.

For a number of years now, we have been focusing specifically on getting girls interested in football. In recent years, we have developed various strategies to promote girls’ football, such as girls-only courses at our BVB Evonik Football Academy. Ten girls from this program even made it into our squad when the U17 girls’ team was founded last season.

“Developing, promoting and constantly improving our own talent is one of our goals. We are proud that some of the former U17 players were already used by the first and second teams

Peak performances in numbers



¹ after BaFin adjustments for 2021/2022

in some matches last season", says Svenja Schlenker, Head of Women's Football. Three of the former U17 players have also been shoring up the second team since the summer.

IDENTIFYING WITH BVB

Despite a mediocre Bundesliga season, BVB once again managed to qualify for the Champions League. The main highlights included the Champions League matches, including the more than 100,000 fans who travelled to London to support the team, a large number of whom from outside the stadium. Borussia Dortmund remains a regular fixture among Europe's elite football clubs. It has vied for the Champions League title in 12 of the past 13 years, and the 2024/2025 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, Lars Ricken and external advisor Matthias Sammer to work on BVB-specific solutions, and not least our former player and new head coach, Nuri Sahin. 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. The years-long collaboration with Otto Addo, who coaches BVB's top talents, concluded at the end of the season. The Hamburg native had asked BVB to release him from his contract so that he could accept an offer from Ghana's football association to coach its national team.

On 1 July 2024, Borussia Dortmund signed Mathias Schiele to serve as the new coach for individual top talents. In addition, former Bundesliga player Thomas Broich joined the team as the new Head of Sports at the Youth Academy – also with effect from 1 July 2024. As part of the U16/U17 coach rotation, Marco Lehmann took over as head coach for the U16s in the 2024/2025 season, while Karsten Gorges will train the U17 squad.

The athletics infrastructure at Dortmund-Brackel meets the high international requirements for state-of-the-art training concepts. The professional squad's training facilities and the equipment of the Youth Academy are constantly being modernised, and this includes BVB's own Footbonaut and investments in new technologies such as free kick walls. Aside from investments in physical infrastructure, sports IT is also being refined and player monitoring expanded to provide for an improved database for training and workload management.

PROCESS OPTIMISATION AND DIGITALISATION

Sebastian Kehl has recently 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. Particularly digitalisation, the potential of which is being increasingly unlocked, plays a major role. This development is being monitored; the objectives include increased process speed and improved bases for decision-making. 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.



PROMOTING YOUTH FOOTBALL

GRI 3-3, DFL 3.5

BVB attaches great importance to youth development. 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 as compared to our international peers 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. 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 professional 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 Kjell Wätjen and Cole Campbell. In the previous year, it was Jamie Bynoe-Gittens and Tom Rothe who signed contracts.

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.

FBA CONCEPT AND OBJECTIVES

DFL 3.5

The FBA's overarching goal is to offer a range of activities – from recreational sport for all age groups through to performance-oriented talent development – to get children and young people from the local community, the region, throughout Germany or abroad passionate about Borussia Dortmund and football. All activities are run by qualified BVB coaching staff and follow an integrated approach that places value on promoting the participants' overall personal development. The FBA in Dortmund therefore offers all children aged 4 to 13 a range of age-appropriate but stimulating holiday, training and match day courses to support both their athletic and personal development. The girls' course is open to players aged 12 to 15 and forms the foundation for our girls' and women's football. The ball skills course is an early learning initiative designed to give four- and five-year-olds an introduction to various ball sports.

The intermediate and advanced courses are aimed at providing focused athletic and personal development for talented young players. The aim here is not just giving talented players from the region an opportunity, but also to give something back to the region with professional training programmes. This ties in with 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 as they promote exercise and equal opportunities. The FBA also leverages Borussia Dortmund's appeal on the international stage to nurture the skills of children and young people on and off the pitch. This is also built on BVB's holistic training concept.

Recreational sports

- Holiday courses in Dortmund
- Out-of-town holiday courses
- Training courses
- Match day courses

Competitive sports

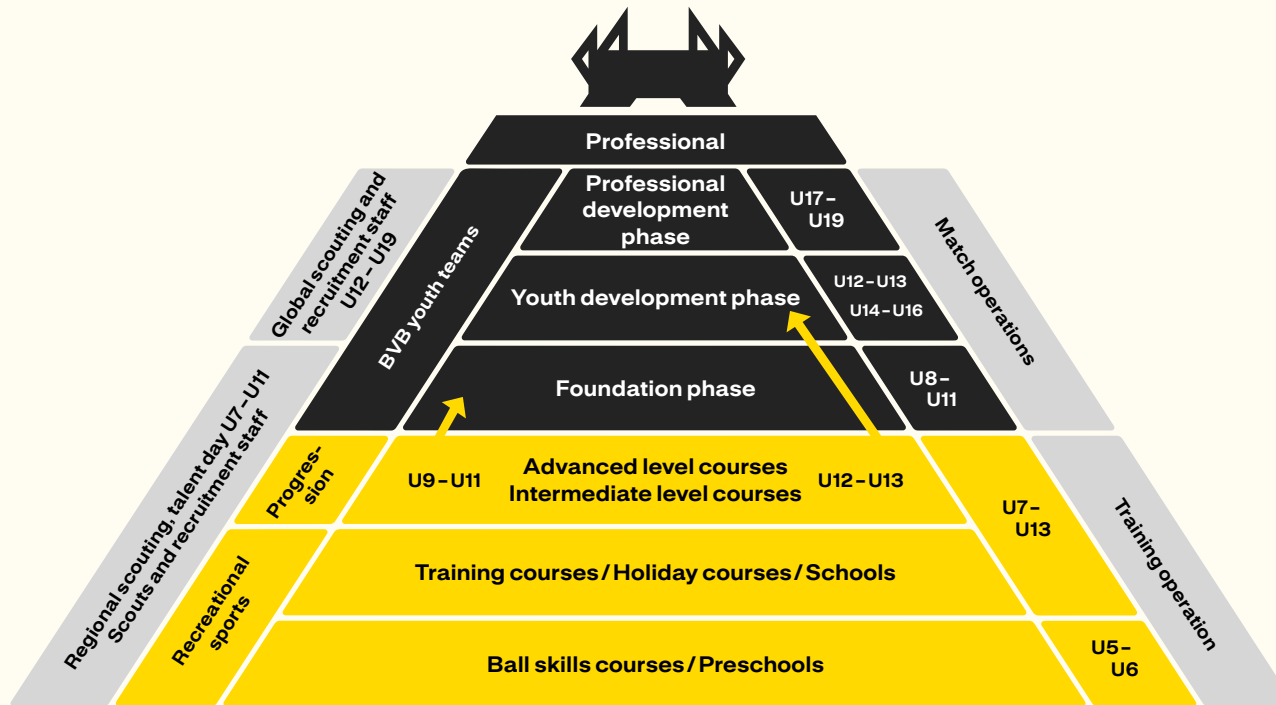
- Intermediate courses
- Advanced courses

Preschools/schools

- Hiking trips and fitness courses at the Strobellee training centre
- Promoting social measures
- Primary School Cup

International

- Sponsors courses
- Club partnerships and consulting
- German schools abroad
- International groups at the Strobellee training centre



All activities and initiatives – whether local, national or international – are based on sports science principles and also include an online component. All players are given access to the BVB eAcademy, which is not just a network for the global BVB family but also expands on the content addressed on the pitch and offers challenges and tasks to complete at home. The BVB eAcademy also expands on the national and international qualification initiatives for coaching staff.

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 above illustrates how the key components complement one another.

Footballing development:

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

Social responsibility:

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

The Academy comprises four structural pillars that we use to reach our target groups.

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 adapt sports science programmes to future requirements in youth football. This applies in particular to training for coaches at amateur football clubs, because this lays the vital foundation that the professional game cannot do without.

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 league final for the fourth year running but for the second time in as many seasons had to settle for “only” second place after losing 3–1 to TSG Hoffenheim. So we will have to wait for the 10th league title, but our clear goal for the 2024/2025 season is to once again be one of the frontrunners. Mike Tullberg’s team worked magnificently again all season, and in addition to their success in the league, also won the Westphalia Cup. 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 the team winning the league title for the first time since the 2017/2018 season. Eight 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. Inconsistent 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 are applied when following 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 finds new ways of getting children in the U9 to U11 age groups excited about football. They play on a small 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. The concepts were developed in 2022 and have since been put into practice.

OUR APPROACH TO TEACHING AT THE YOUTH ACADEMY

DFL 3.7

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 a total of now four 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. In turn, this has a positive effect on the quality of the football they play. 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. All of our players receiving homework supervision and/or extra tutoring are now working with the classroom app or a similar learning platform.

More than 50 players regularly visit our classrooms and adjacent seminar rooms on a weekly basis to take advantage of in-person tutoring, to learn German as a foreign language or to learn other languages too. Added to that are 14 players who receive school tutoring via an institution in their places of residence outside of Dortmund.

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 support activities BVB offers, 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 brings 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.

Children's welfare

DFL 3.7

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. There are also six host families, with whom a total of 11 players aged between 14 and 17 years currently live. All of the host families

receive support from an education professional. Regular meetings and joint continuing education activities make for an in-depth dialogue that supports the young people's positive development.

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 in the U17 to U23 youth squads 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.

Prevention training was held for all Youth Academy staff and with our partner schools. A code of ethics was also signed. A week-long campaign on interpersonal violence took place at the Youth Academy from 18 to 22 September 2023. Lectures, workshops and continuing education activities for our staff, teachers at the partner schools and colleagues from other BVB departments are just as much a part of the agenda as a themed play performed by our team together with players from our youth handball squad. Furthermore, the first talks have taken place concerning a major theatre project on the topic of "masculine role models and homophobia in youth academy football".

MEASURES AND RESULTS AT THE FBA

DFL 3.7

Successful talent development

The FBA's differentiated support and programme initiatives are medium- to long-term in nature and boast a constant increase in participant numbers. Some 30,000 people around the world have taken our courses. The growing number of girls discovering an interest in football is especially gratifying.

The number of high-achieving boys having made the transition from advanced training courses to the Youth Academy has also increased again, with 99 outfield players and 24 goalkeepers – a total 123 talented players – having made it to a youth academy since the advanced courses began, of which 41 outfield players and 9 goalkeepers to the BVB Youth Academy.

The career of Kjell Wätjen is a special story. Kjell's first contact with BVB was a holiday course at the FBA in 2014, after which he was invited to an advanced course and ultimately joined the U10s at the Youth Academy in 2016. Eight years later he made his professional debut against FC Augsburg, having passed through all of BVB's youth development phases along the way.

Children's welfare

Child welfare and the duty of care to all involved in our sporting community at the FBA institutions are extremely important to us. We held anti-discrimination workshops during the autumn and easter school holidays, 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. This season we also offered five continuing education opportunities for staff. First-aid courses remain a key module at all sites.

Talent Days 2024

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 yet more "Talent Days" on the training ground at Strobelallee on 1 and 2 March 2024. These were open to outfield players born between 2014 and 2017, and goalkeepers born between 2010 and 2017. After the trial, selected players were given the opportunity to attend intermediate and advanced courses at the BVB Evonik Football Academy or to take part in competitive training with BVB youth coaches at the Youth Academy. However, the initiative is limited to children who live within a 50 km radius of the FBA on Strobelallee.



"BVB bewegt" project

Borussia Dortmund has long been committed to improving basic sports training at mainstream schools. The FBA worked with seven primary schools and one special-needs school in Dortmund in the 2023/2024 academic year to provide support in PE lessons and after-school sports clubs. We also offer activities at six preschools in Dortmund. The projects are currently running in Dortmund at the Siegfried-Drupp and Kautzky primary schools, the Paul-Dohrmann school and the Buschei, Oesterholz, Overberg, Aplerbecker-Mark and Aplerbecker primary schools.

The BVB primary school project, which bundles its activities at schools and preschools, has now officially been named "BVB bewegt". The naming ceremony was marked by roughly 200 children participating at various activity stations. The children worked hard to chalk up steps for the "step kickt!" activity challenge organised by the DFL Foundation and the fit4future foundation, wearing armbands showing how many they had already managed.

An exercise event day („Begegnung bei Bewegung“) was held during the reporting period for a total of 1,100 children in Dortmund-Scharnhorst on 27 June 2024, with some 300 children attending the same initiative a day later 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 34 schools and a total of 600 children taking part.

As well as the activity opportunities for preschools and primary schools, we also offered two qualification initiatives for educators, teachers and training supervisors in Dortmund's Scharnhorst neighbourhood. In total, just under 4,000 children took part in the projects in the past season.

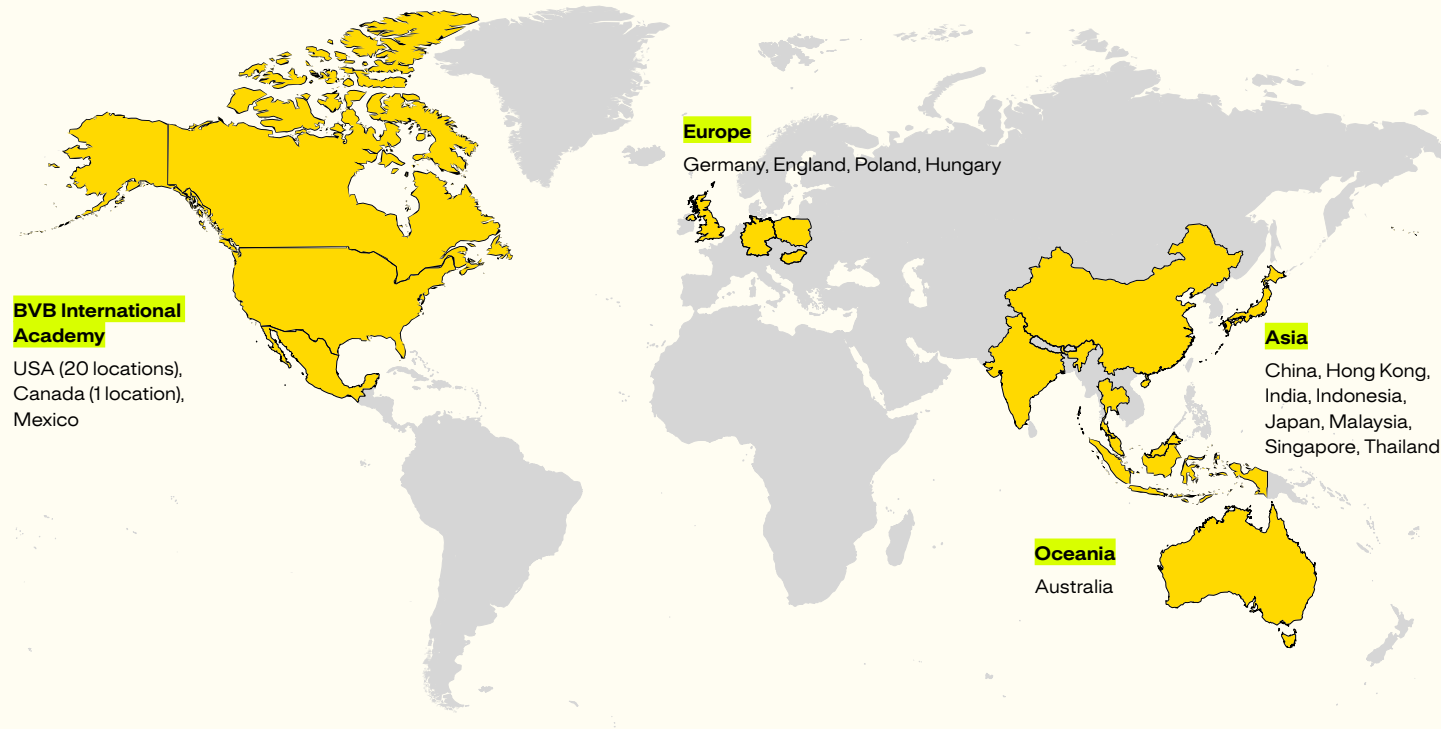
Internationalisation

Realisation of the FBA's concept on an international scale continued to gain momentum in the 2023/2024 season. The foundation for all activities and measures in the international context are BVB's values and its holistic training concept. Internationally, this must be ensured in various cultural environments and requires a close dialogue that is supported both by on-site visits and the BVB eAcademy. It is important for us to have BVB staff at all locations, where possible all year round, to ensure the optimal representation of our concept and BVB's values. They are employed either at our international partner associations or at German schools abroad. We currently have permanent sports directors and coordinators stationed in Poland (2), Hungary (1), China (4) and Japan (1).

Partnerships

The partner network was significantly expanded in the past season. In North America, some 4,000 children and adolescents now play at 21 BVB locations in 15 US states plus one in Canada. Just under 1,000 children take part in BVB football programmes at each of the year-round locations in Poland, Japan and China. BVB also has a permanent presence in Australia, where Wynnum Wolves FC in Brisbane has partnered with the BVB Evonik Football Academy to bolster women's football. The UDSÉ Hungarian-German sports club in Budapest was also signed up as another international partner for the BVB Evonik Football Academy. A further focus of

Our locations



Selected figures - Internationalisation:

DFL 3.7

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

our international work is on CSR partnerships to give socially disadvantaged children and young people a set of values for a more promising future. BVB currently maintains partnerships in India, Mexico, Singapore and Indonesia.

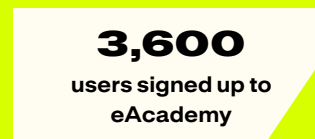
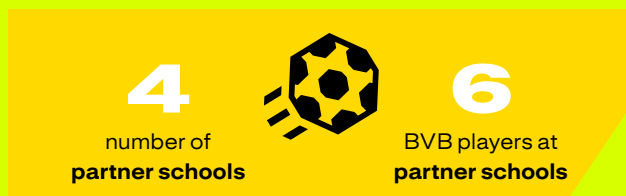
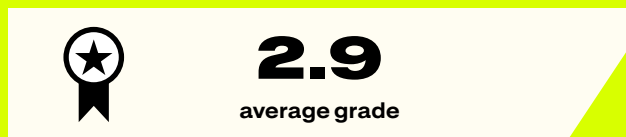
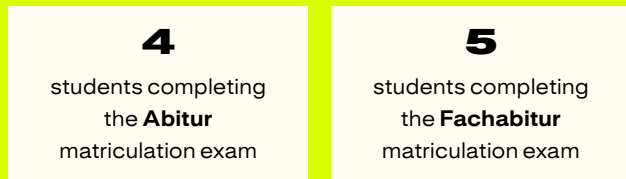
Projects

As part of the 2023 US summer tour, club legend Roman Weidenfeller and BVB coaches held Evonik Camps for children with disabilities. BVB coaches from the football academy

also held football camps lasting several days for more than 160 children in Cyprus, Cebu in the Philippines and at the German school in Seoul.

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.

BVB youth work in figures



Always in tune: BVB, its fans and the region



ALWAYS IN TUNE: BVB, ITS FANS AND THE REGION

UN GLOBAL COMPACT / UN SDGS IN CONTEXT



Global Compact
Netzwerk Deutschland

UNGC 1, 2



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 enters into structured dialogue with its more than 200,000 club members, 1,082 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.

SDG 4: Quality education

Together with its network of partners, BVB promotes social and political education, in particular for youngsters, and the much-acclaimed BVB Learning Centre has been doing

its part for more than 15 years. For 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".

SDG 10: Reduced inequalities

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

SDG 17: Partnerships for the goals

We believe that forming effective public, public-private and civil-society partnerships on the basis of mutual respect is essential as

we work to achieve our common goals. We 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. This includes the activities of the "leuchte auf" foundation, notably the flagship projects "Nordstadtliga Dortmund", "BVB Educational Garden", "BVB Learning Centre" and the "BVB Family".

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.

FAN COMMUNITY

CONCEPT AND OBJECTIVES

GRI 3-3, DFL 3.7

» 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 Relations and its twelve 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.

Borussia Dortmund pursues a variety of objectives in this area. The focus rests primarily on breaking down barriers between generations, genders, religions and fan cultures, as well as increasing the fan community and facilitating networking within it. This also includes identifying any conflicts and developing strategies for moderating them, reinforcing the dialogue between the club and its fans and strengthening the youth and fan club work. One of our stated goals is also to expand our international fan base without distancing



ourselves from our core fan base in Dortmund. In addition, we are constantly working to make it easier for young people to experience the stadium atmosphere live and nurture a new generation of Borussia Dortmund fans. It offers special group rates for young people and discounted ticket quotas in many stadium areas.

MEASURES AND RESULTS

Dialogue between the club and its fans

DFL 3.7

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 principle: "The community with our fans in Dortmund and around the world is at the core of everything we do and is based on understanding and sharing." By collaborating with its fans, Borussia Dortmund aims to foster the unique strength of its fan community while ensuring a well-structured dialogue between the fans and the club.

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 working groups on the Fan Council, which address merchandising, digital topics and ticketing, continued to work effectively and each met up to three times in the reporting period. This format, which aims to promote an open and frank exchange on the respective topics among a smaller group of people, has proven successful.

Fan club events

Fan club New Year's receptions, fan delegate conferences and regional fan club meetings – the opportunities for fan clubs to come into contact and interact with the club continue to grow. At this year's fan club New Year's reception,

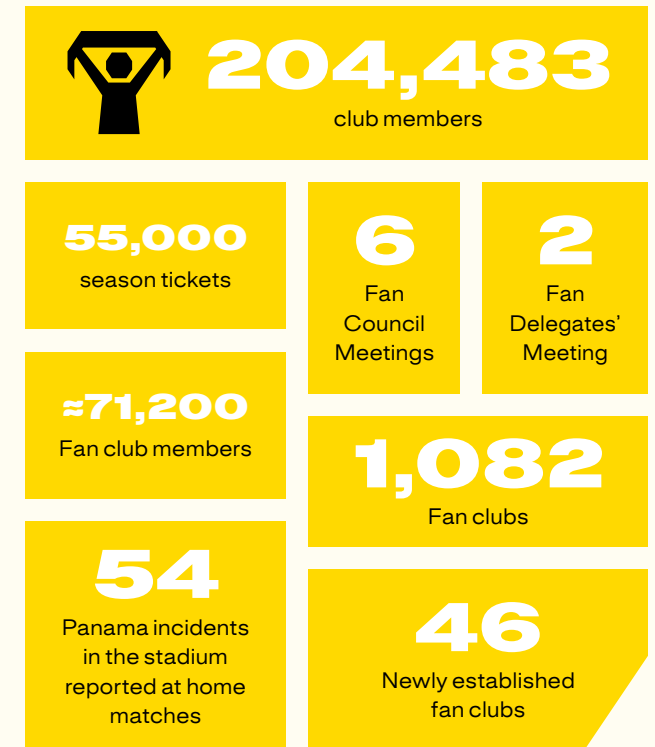
players, coaches and even some Borussia Dortmund officials signed autographs for their fans and chatted with them and even competed with them at video games, table tennis and table football. The BVB team, coaches and employees rang in the New Year together with the fan clubs and their members in a relaxed atmosphere.

The second Fan Delegates' Meeting for the past season was held in April for all official BVB fan clubs. Guests included Nuri Sahin and Salih Özcan as well as Managing Director Carsten Cramer and Dr Christian Hockenjös, Director of Organisation. The Department for Fan Relations invited almost 600 representatives from 300 fan clubs to the stadium. The fan representatives 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.

We want to bring fans together and encourage interaction between them in an effort to foster further development of the fan culture. As part of the newly created BVB regional fan club meetings, we would like to get together with interested BVB fan clubs and fans at selected away matches at the respective venues. The aim is to connect BVB fans in the various regions and to enable them to interact with each other and with representatives from Borussia Dortmund in a cosy pub atmosphere. These BVB regional fan club meetings kicked off on the eve of our away match in Leipzig. More than 130 BVB fans from over 30 fan clubs gathered at the city's historic Ratskeller. In a cosy and historic atmosphere, the focus was on discussing a wide range of black-and-yellow topics. Representatives from the Department for Fan Relations and our BVB legends Wolfgang "Teddy" de Beer and Jörg Heinrich discussed all matters Borussia Dortmund and fan clubs.

The following data was gathered for the purposes of documenting, managing and comparing the product of our work with fans in the 2023/2024 season:

Key figures of fanwork 2023/2024 season





One of the many youth offers from the 2023/2024 season:
On the road to the Champions League match with the team bus

Youth fan work at BVB

DFL 3.1, 3.6

The topic of "youth" is a high priority in Borussia Dortmund's fan work and is becoming increasingly important. Going forward, a full-time youth work position will be created in the Department for Fan Relations to focus explicitly on issues throughout the club surrounding work with young fans. BVB's efforts to attract young fans are generally aimed

at 14-to-18-year-olds in particular. 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. Specifically, we want to create different offerings for a large number of BVB fans each season and also give young fans access to the stadium.

Examples of this from the 2023/2024 season include:

- Remembrance trip to Dachau with 18 young people (see details in the "Diversity and anti-discrimination" section)
- Train like the pros (2.0)
- Taking the team bus to a Champions League match
- TalentDays 2023: Career guidance for young people at BVB
- Weiße-Wiese-Cup 2023
- eBolz-Cup 2024

With a dedicated section on our BVB website and our newsletter distribution list for young people, schools and clubs, we inform the target group about the various offers in an age- and needs-based manner.

"Panama" awareness concept

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. The support on offer proved its worth shortly after its introduction. Help can be offered simply and easily in a range of situations such as anxiety attacks or incidents of discrimination. There were a total of 54 Panama incidents in the stadium during the 2023/2024 season (2022/2023: 17).

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. Discrimination incidents are reported in the "Diversity and anti-discrimination" section.

Identity and tradition

DFL 1.7, 3.1, 3.6

Statement of core values for Ballspielverein Borussia 09 e. V. Dortmund

Since 20 November 2022, Borussia Dortmund has had its own statement of core values, which aims to serve as a guiding principle for the club's actions. 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 9 points, and among other things specifies that the logo, the club colours and the “50+1” ownership rule are sacrosanct.

Honouring the 200,000th BVB member

During the 2023/2024 season, we celebrated the achievement of an extraordinary milestone. We were delighted to welcome our 200,000th member among our ranks. At the home match against SV Darmstadt 98, BVB welcomed 18-year-old Noah Schwanitz, who was presented with a jersey and a lifetime membership by club president Dr Reinhold Lunow and other members of the Executive Board. In Germany, BVB is surpassed in terms of membership only by FC Bayern Munich. BVB is the fifth-largest club in the world.

Stadium's 50th anniversary

As part of the stadium's 50th anniversary, Borussia Dortmund celebrated the tradition-steeped stadium together with its fans. The fans showed their solidarity with an elaborate choreographed tifo that illuminated the entire stadium in black and yellow and paid tribute to the club's and the stadium's eventful history. Anniversary activities by the club, including special stadium tours and a nostalgic retro home shirt, emphasised the significance of this special milestone. <

ADDITIONAL MEASURES

BVB's values

DFL 1.7

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 form the basis for Borussia Dortmund's long-term approach. 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.

Inclusion

DFL 3.2

Borussia Dortmund has placed a particular focus on the needs of people with disabilities for many years now. Inclusion is playing an increasingly important role. The aim is to afford more people the opportunity to be a part of Borussia Dortmund. BVB seeks not only to fulfil its social responsibility, but also to be a role model. 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 consider our work on inclusion to be an important part of our club philosophy. Borussia Dortmund is strongly committed to reducing social inequalities and is actively committed to protecting minorities. Together with numerous network partners, we combat poverty in its various forms, be it homelessness, educational inequality or malnutrition, through targeted measures and programs. 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.

DIVERSITY AND ANTI-DISCRIMINATION

GRI 3-3, DFL 3.2, 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 LGBTQIA+ 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. Borussia Dortmund considers itself a mediator when it comes to current social challenges and stands for diversity and anti-discrimination.

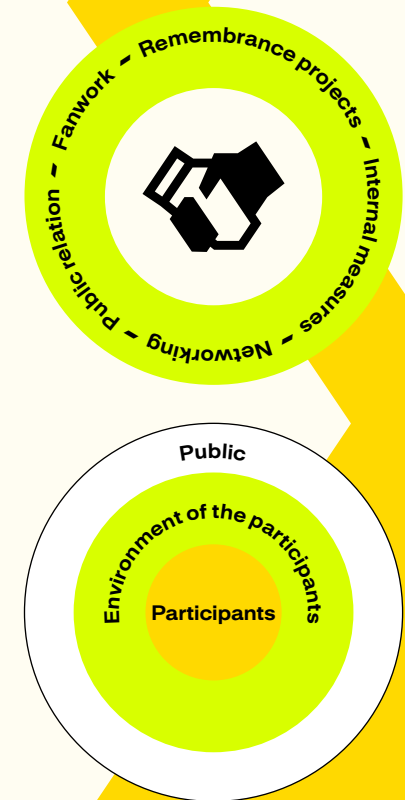
The clear goals are to provide internal and external training and education for influencers, foster awareness, enable dialogue and communication, and in doing so to strengthen or change attitudes. BVB's influence is threefold: a direct impact on those taking part in initiatives and events, an indirect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

DFL 3.1, 3.2

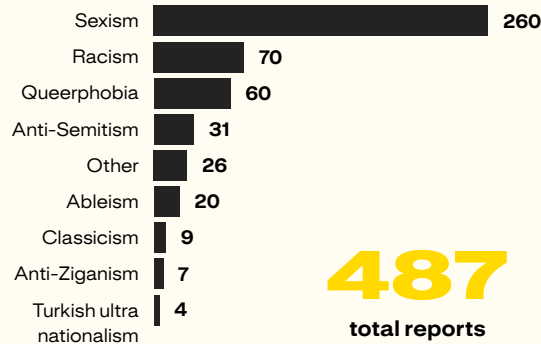
The challenges in connection with anti-discrimination work still relate to society as a whole. For that reason, BVB focuses on specific activities to combat discrimination in sport while also leveraging its appeal to exert an influence on society at large. In order to achieve the greatest and most lasting 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.



Total reports MeDiF-NRW

2023/2024 season (excl. online)

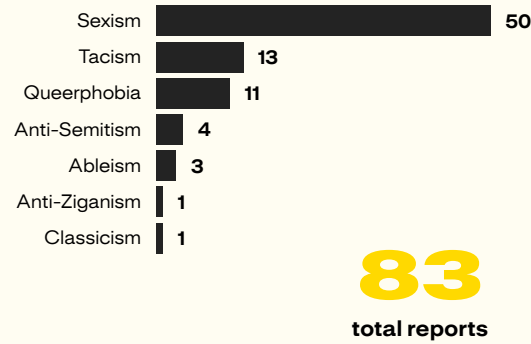


The data collected and communicated by MeDiF-NRW enables BVB's work in this context to be classified on a more specific basis. The recommended action points can be evaluated and our own actions can be reviewed and adjusted. One of the key questions in this context is how our own commitment can pass on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

An initial assessment of the incidents reported in the 2023/2024 season shows that the key topics in the Bundesliga align with the incidents at BVB. The incidents need to be examined in detail and the additional steps required in the future need to be developed in order to banish discrimination from stadiums.

Reports at BVB fixtures

(home + away, excl. online)



MEASURES AND RESULTS

During the reporting period, Borussia Dortmund implemented a wide range of measures on the topic of combating discrimination. Field trips and educational offerings, and in particular trips to memorial sites, will continue to be provided and, thanks to BVB's appeal, should contribute to social education and the fight against discrimination.

BVB is currently developing an overarching concept that brings together various strategies for protecting vulnerable groups and should lead to improved management of the issue. One example of related measures is the "Panama" awareness concept, which is described in more detail on page 48. For further information on BVB's anti-discrimination work that is not part of the combined separate non-financial group report, please visit verantwortung.bvb.de/2023/en/home-en/. We will focus on some key measures of the reporting period.

"Haters lose!": An initiative against digital agitators

Borussia Dortmund is taking a stand against all forms of discrimination through its new project "Wer hetzt, verliert!" (Haters lose!). No red card, missed penalty kick or own goal justifies hateful comments online. By joining this initiative, BVB is cooperating with every DFL club from NRW and the law enforcement authorities to take strong action in the fight against online rabble-rousing. In the 2023/2024 reporting year, eight cases were reported to the Zentrale Ansprechstelle Cybercrime (ZAC) – the central point of contact for cybercrime for NRW.

Commitment to combating violence against women

Borussia Dortmund is firmly committed to combating violence against women. On 25 November 2023 (International Day for the Elimination of Violence against Women), BVB took part in the "Zonta Says No" campaign during the Bundesliga match against Borussia Mönchengladbach. This campaign underlines and shows how important it is to support women and combat violence against them. According to the Federal Office of Family Affairs and Civil Society Functions (BAFzA), one in three women in Germany is affected by physical and/or sexual violence at least once in her life.

BVB used its reach and the public effectiveness of BVB officials, professional players and employees to raise awareness of this issue and supports prevention and protection through campaigns and partnerships with organisations such as Zonta International. The club is also involved in the "Orange Days" campaign, which aims to end violence against women and girls worldwide. Through events, social media campaigns and panel discussions, the topic is continuously brought to the fore in order to bring about lasting change.

“Combatting violence in sport!”

Protecting our athletes, coaches, support staff, employees and others in the sporting environment is a top priority for us. Borussia Dortmund has issued an information letter to all employees, revised the existing strategy for the prevention of sexual violence and expanded it to include the area of “interpersonal violence”. 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.

Contact persons are trained how to respond to and assist those who turn to them. In addition, further basic training was offered to employees of the nursery, Football Academy coaches and KidsClub employees. A refresher course is planned for September 2024 and additional people will also receive training.

We remember – Fostering a culture of remembrance

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 work 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.

The Butterfly Project: In memory of the victims of the Holocaust

As part of its dedication to social responsibility and a culture of remembrance, Borussia Dortmund has teamed up with the World Jewish Congress (WJC) and the Butterfly Project to send a clear signal for remembrance and against

anti-semitism. During the club’s US tour in the summer of 2023, a delegation of players and club officials took part in a special project: While in San Diego, Mats Hummels, Marco Reus, Niklas Süle and Edin Terzić were among those who visited the San Diego Jewish Academy to paint small ceramic butterflies dedicated to the memory of the 1.5 million children who were murdered in the Holocaust.

BVB’s representatives, along with a number of pupils, decorated 36 of these butterflies, 18 of which found a place at the Jewish Academy. The other 18 were brought back to Dortmund. Since October 2023, these tiny works of art have been on prominent display at the BVB Youth Academy in Dortmund-Brackel where young players in black and yellow are taught the values of Borussia Dortmund in order to keep the memory alive in a lasting and impactful way.



Facts and figures

#WE-REMEMBER

Results of #We Remember posts on the digital platforms used in the reporting period

2,354,576

Impressions

124,275

Interactions

5

educational trips

Educational trips 2023/2024 to a total of three different places/memorials: Yad Vashem, Auschwitz, Dachau. Lublin was postponed due to the CL final.

116

Participants on educational trips in the reporting period

1407

Participants on educational trips since 2011

17

events 2023/2024

to promote dialogue and engagement

7 October: Solidarity and commitment against anti-Semitism

Following the terrorist attack on Israel by Hamas, Borussia Dortmund stands in absolute solidarity with the victims and denounces anti-Semitism. The club wasted no time in making its position known. It extended invitations to survivors from the kibbutzim that were attacked by Hamas and dedicated its efforts in particular to Netta Epstein, who was murdered by Hamas on 7 October. BVB received a letter of thanks from the Israeli Football Association. The club's commitment shows how football can build bridges and set an example against anti-Semitism.

Young people visit Munich and Dachau

On Good Friday, 29 March 2024, a group of 18 young BVB fans made their way to Munich not only to watch the pros play, but also to visit the memorial at Dachau.

The youngsters had already been prepared for their trip at a meeting at the Steinwache Dortmund memorial museum. In Dachau, they listened to a moving account of the Nazi crimes committed in the concentration camp and the special role that football played at the camp. One message in particular became clear: it is up to the club's devoted fans to bring remembrance work to life and to take a stand against right-wing extremism in the stands. The trip to Munich/Dachau has been organised regularly since 2008, in addition to the fan project's regular away trips for young people. «

ADDITIONAL MEASURES

Memorial trips to Auschwitz and Lublin

DFL 3.1, 3.7

In the summer of 2024, Borussia Dortmund once again organised memorial trips to Poland in remembrance of the Jewish residents of Dortmund who were deported.

The first educational trip took place from July 21 to 27. Participants travelled to the Auschwitz memorial site and discovered the history of the town of Oświęcim as well as the Auschwitz-Birkenau camp complex. The second trip, which usually takes place in June and is dedicated to the history of the Jews deported from Dortmund to Zamość in Poland's former Lublin district at the end of April 1942, was postponed until November 2024 due to the Champions League final in London and the UEFA EURO 2024. The trip was organised and managed by Fan-Projekt Dortmund e. V., BVB's Department for Fan Relations, the Steinwache memorial museum, Bildungswerk Stanislaw Hantz e. V., Auslandsgesellschaft. de e. V. and Borussia Dortmund.

BVB participates in Holocaust Remembrance Day

Borussia Dortmund actively participates in German football's Remembrance Day with the "Never Again!" initiative. This initiative commemorates the victims of National Socialism and sends a clear signal against racism and discrimination. BVB promotes awareness of historical responsibility through a variety of initiatives, such as commemorative events and educational projects. The club uses its influence to raise awareness among fans and the general public. Managing Director Carsten Cramer says: "It is our duty to keep the memory of the victims alive and to actively stand up against all forms of discrimination."



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 – as was the case in February 2024.

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.

The objectives include the continuous improvement of processes between the individual parties who share responsibility with BVB for spectator safety, as well as ensuring the quality of the security staff at SIGNAL IDUNA PARK.

MEASURES AND RESULTS

New security concept

In the 2023/2024 season, we developed a new, comprehensive security concept for SIGNAL IDUNA PARK which we intend to put into practice for the first time in the new season. This concept defines a clear security organisation structure.

SPECTATOR SAFETY

CONCEPT AND OBJECTIVES

GRI 3-3, 205-2, 403-5, 410-1, DFL 3.4

» Our explicit aim and top priority are 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 minimise any security risks. In accordance with

It assigns specific roles and responsibilities to our security personnel who work closely together with the local authorities and first responders. On match days, we follow strictly defined processes covering the fan experience from their arrival at the stadium until their departure, in order to ensure that things go smoothly and safely. Regular internal safety inspections and audits help us to identify potential risks early on and eliminate them.

Our security concept relies on trained staff who ensure that the stadium rules are adhered and intervene to de-escalate conflict situations. In addition, first aid and emergency services stand ready on every match day to render assistance quickly and efficiently in cases of emergency. Our detailed

evacuation plan ensures that every spectator is able to exit the stadium safely and in an orderly fashion in an emergency. In this way, we ensure that every visit to SIGNAL IDUNA PARK is a safe, fun experience.

Security audit

GRI 416-1

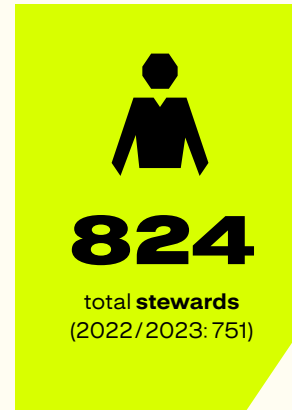
As in the previous year, the annual security audit in cooperation with DFB/DFL was carried out as normal during the reporting period and passed. Both parts – the audit at the sports management offices (interviewing those involved in various roles), and the key monitoring activities on a match day with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

Security staff

GRI 416-2, DFL 3.4

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. In May 2024, roughly 450 members of the club's own security staff took part in internal training courses (2023: 100). These courses covered medical services, content presented by the fan representatives on fan culture and anti-discrimination, issues relating to internal organisation, and legal aspects.

Borussia Dortmund has a dedicated process for hiring new stewards. For our new stewards, we have a training group staffed by experienced and qualified stewards to optimise the onboarding process. We regularly monitor the stewards deployed on match days. Moreover, one employee successfully completed the DFB "Certified Security Manager" course during the past season.



In the 2023/2024 season, we were able at all times to provide new and qualified staff with our successful recruitment and training campaigns. As at 30 June 2024, there were 824 stewards actively available in the BVB database (2023: 751).

The constantly evolving coordination processes in Group security and match operations and stadium security have led to a further drop in the number of pitch invasions. Following issues with cup throwing in the 2022/2023 season, we raised stewards' sensitivity to this matter and conducted awareness campaigns.

Construction projects

In the 2023/2024 season, we undertook a number of construction projects that will enhance spectator safety. These included the installation of a new panorama camera in the south terrace interior, a sliding gate on the northeast terrace in order to keep the sectors separated and a new structure in the first row of the upper stands to prevent beer cups from being set down and then falling into the seats below. The renovation of the cross-beams in the roof that commenced in the previous season was completed.

Sanctions

GRI 416-2

BVB investigates any fan misconduct on a case-by-case basis and carefully weighs up the corresponding measures or sanctions. A total of 20 fines amounting to EUR 501,025.00 were imposed on BVB in the reporting period (2022/2023: 17 fines amounting to EUR 366,685.00). 16 of these fines were for fan misconduct. This related mainly to setting off pyrotechnics and throwing objects. The club may use up to EUR 121,700.00 of the imposed fines for anti-violence or safety and security measures (2022/2023: EUR 86,350.00). «



COMMUNICATION

GRI 3-3

CONCEPT AND OBJECTIVES

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

In a 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. In the twelve months to come, in light of the club having qualified for the FIFA Club World Cup in summer 2025 and the opening of BVB's New York offices this spring, communications will focus on activities in the Americas.

A key part of our communication concept is support for the independent media, which we demonstrate 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.

The Hohenbuschei media centre offers content creators of all stripes state-of-the-art facilities in which to ply their trade, as does the media centre at SIGNAL IDUNA PARK.

The degree to which methods of communication are inter-linked is continuing to increase. The various stakeholders (print, online, TV, voice/radio, influencers, partners, club media, DFB, DFL, FIFA, UEFA) are expecting a constant increase BVB content in a variety of communication channels.

Borussia Dortmund is very interested in leveraging its internal and external communication to showcase the club's burning ambition on the pitch, the energy of the entire BVB family and the extraordinary impact that millions of fans around the world can create.

Our content is viewed by millions of fans in Germany and around the world. We reach them through a variety of channels, including internally-developed formats that are available



on the BVB app and popular social media platforms. BVB uses its fans' favourite social media networks, such as Instagram, X (formerly Twitter), TikTok, YouTube, Facebook, WhatsApp, LinkedIn and Twitch and, for the growth market in China, Sina Weibo, WeChat, Dongqiudi and Douyin and other local platforms in Japan (such as LINE) and South Korea (NaverTV).

The "BVB Media House", which now has a staff of more than 30 and brings together all relevant specialisations (traditional press office work, 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

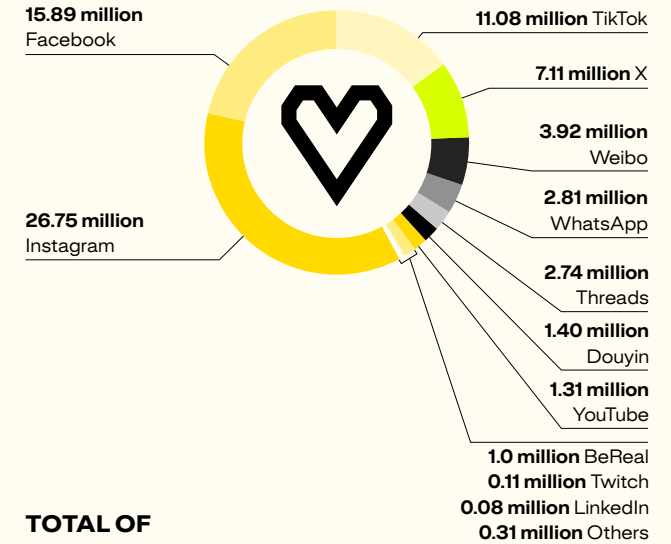
Borussia Dortmund's content editors include a video department with five TV editors, a seven-strong social media unit, a writing pool that is home to three staff, a photo editing team with two photographers, and a presenter pool that comprises three employees: BVB legend Norbert Dickel (for historical 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 off by a production team with a total of nine employees who cover all of the technical processes associated with TV productions, partner formats and events. Sven Westerschulze has served as media spokesman since 1 July 2023, with a focus on the head coach's communications and elements of the professional squad's media relations. Sven Westerschulze follows in the footsteps of Daniel Stolpe, whose other duties (international content, coordination with international associations, main contact for communications staff in BVB departments, UEFA club commission) have been taken over by Sascha Fligge.

NEW DEVELOPMENTS IN 2023/2024

In the past season, we continued to revamp BVB's media relations. On two new platforms, WhatsApp and BeReal, we are angling mainly for young target groups, providing them with news and content all about BVB. Our overarching focus remains on short videos, which are highly popular especially on our Instagram and TikTok channels. One upgrade that bears special mention is the introduction of automated hate speech monitoring on BVB's social media. The tool is meant to help us tamp down on the widespread scourge within BVB's sphere of influence.

Number of follows on the respective social networks as at 30 June 2024



“LEUCHE AUF” FOUNDATION

CONCEPT AND OBJECTIVES

GRI 3-3, 413-1, DFL 3.7

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

BVB’s “leuchte auf” foundation has a long history of promoting projects relating to key social issues. We are particularly proud of the fact that we can keep the organisational costs low enough to ensure the help we give has the maximum effect.

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.

Another key feature of the foundation is its function as an incubator and multiplier. The continual dialogue between the club and its fans is a key mechanism for exchanging information on projects and initiatives potentially worthy of support.



BVB staff during the “environmental lunch break” as part of the Stadt.Nah.Tour project

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 to address our cooperation partners' concerns 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 take a firm stand against all forms of discrimination and marginalisation.

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.

MEASURES AND RESULTS

Flagship project: Nordstadtliga Dortmund

GRI 413-1, DFL 3.7

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 2023, the flagship project of BVB's "leuchte auf" foundation celebrated the official start of the season on a brand-new artificial turf pitch. 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.

The Mehmet Kubaşık Cup was awarded for the third time in Dortmund's Nordstadt district in April 2024. The tournament was launched in 2022 by the family of Mehmet Kubaşık together with the Nordstadtliga in memory of the Dortmund kiosk owner. Kubaşık was shot dead in his kiosk in Mallinckrodtstraße in 2006 by members of the far-right terror group National Socialist Underground (NSU).

Since 2023, there has also officially been a "Nordstadtliga Queens" tournament specially for girls. Now in its third incarnation, it was held as a U16 tournament in April 2024 with 12 girls' teams taking part. As part of the Bundesliga home match against Augsburg, the winning team accompanied by volunteer staff from the Dortmund Nordstadtliga was honoured on the sidelines of the pitch by stadium announcer Norbert Dickel and BVB Managing Directors and foundation directors Thomas Treß and Carsten Cramer. Kubaşık's family took part in the ceremony in front of the south terrace and received a special BVB jersey bearing the name "Kubaşık" from BVB captain Emre Can.

Flagship project: Black-and-Yellow Family

As part of its flagship "Black-and-Yellow Family" project, the foundation regularly supports initiatives and projects launched by BVB fan clubs that make an exceptional voluntary contribution to championing a social cause.

For almost two decades now, the BVB fan club "Borussia Forever Lüdinghausen 1992" has supported the oncology unit at the Vestische clinic for children and young people in Datteln, including in 2023 with a donation that the "leuchte auf" foundation topped up by EUR 1,000. In recent years, the fan club has made donations 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 BVB foundation uses the financial contribution to give in-kind donations for the young patients.

In April 2024, Deaf BVB Fanclub e.V. and Fanprojekt Dortmund e.V. organised sign language workshops for children and young people. A football training session brought together children with and without sign language skills who then communicated with one another using sign language. The aim was to raise awareness of sign language and facilitate understanding. The foundation supported this project both financially and by means of in-kind donations.

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 activities in its “Learning” area, thereby making a contribution to environmental education. This year, the day of action was not held until June due to the European Championship. Both primary school pupils and project partners such as the Dortmund Tafel food bank as well as staff from SIGNAL IDUNA and Borussia Dortmund took advantage of the offers. Furthermore, the foundation supports a bee project in Dortmund’s Nordstadt district and the BVB Educational Garden, which is an environmental learning site in the allotments behind the stadium.

Carol singing: EUR 75,000 for social organisations

Three years after the last BVB Christmas carol singing event at SIGNAL IDUNA PARK, an audience of more than 73,000 were a sight to behold at Germany’s largest football stadium on 17 December 2023. The event set another record for attendance, beating the audience of just under 70,000 who came in the previous season. The proceeds of EUR 75,000 from the “Dortmund sings carols” event were distributed to four social organisations, and presented by foundation board

Left: BVB’s U19s help out, including at the Dortmund food bank



Right: BVB and Mönchengladbach take a joint stand to combat violence against women



members Thomas Treß and Carsten Cramer in the stadium. The recipient institutions were the Dortmund Nordstadtliga, the Gast-Haus e.V. ecumenical homelessness initiative, Lensing Media Hilfswerk and the Fanprojekt Dortmund e.V.’s BVB Learning Centre.

U19 commitment: support for people in need in Dortmund

In summer 2024, Borussia Dortmund’s U19s sent a strong signal for social responsibility. Together, the young players helped out at the homeless shelter and the Dortmund Tafel food bank, taking an active role in preparing and serving meals to those in need. Going forward, the intention is to offer regular help to those in need at the Dortmund homeless shelter and food bank. This commitment demonstrates how close the club is to the community in Dortmund and the efforts to actively promote social assistance.

No to violence against women

In autumn 2023, Borussia Dortmund joined up with ZONTA Club Dortmund to mark International Day for the Elimination of Violence against Women. In a 360-degree campaign on the day of the home match against Borussia Mönchengladbach, the topic “no to violence against women” was brought centre-stage by both clubs. BVB staff, players from both the men’s and women’s squads, functionaries and Managing Directors made their views known on the club’s social media accounts. Sponsors also took part, among other things by giving access to their ad space in the stadium. In this context, partner bwin made a donation to the “leuchte auf” foundation to support Dortmund-based women’s charity Frauen helfen Frauen e.V.

Promoting volunteering work

The "leuchte auf" foundation is committed to volunteering work and regularly offers BVB staff the opportunity to help out, be it serving guests at the Dortmund Tafel food bank and Gast-Haus e. V. homeless shelter at SIGNAL IDUNA PARK, or by packing gifts for BVB's Christmas present campaign. BVB staff also helped clear green areas and play equipment in preparation for the local festival at the Friedensdorf International aid organisation in Oberhausen. Together with the Managing Directors, volunteers from the flagship projects and those associated with BVB were also honoured on the sidelines of the pitch to mark International Volunteer Day in December 2023.



Nordstadtliga kids at Max-Michallek-Platz in Dortmund

Cause		Donation in EUR	Date
Flagship projects			
AWO Unterbezirk Dortmund	Funding for the "Nordstadtliga Dortmund" project, Dortmund	20,000.00	Aug. 23
AWO Unterbezirk Dortmund	Funding for the "Nordstadtliga Dortmund" project, Dortmund	500.00	Aug. 23
AWO Unterbezirk Dortmund	Funding for the "Nordstadtliga Dortmund" project, Dortmund	1,500.00	Oct. 23
Fanprojekt Dortmund e. V.	Funding for the BVB Learning Centre, including for social education projects for children and young people, Dortmund	25,000.00	Nov. 23
Fanprojekt Dortmund e. V.	Funding for the BVB Educational Garden, including for environmental education projects for children and young people, Dortmund	15,000.00	Jan. 24
Fanprojekt Dortmund e. V.	Support for the "Doppelpass" project, Dortmund	3,300.00	Jan. 24
AWO Unterbezirk Dortmund	Funding for the "Nordstadtliga Dortmund" project, Dortmund	900.00	Jan. 24
Fanprojekt Dortmund e. V.	Support for the "FlipKick" sign language project with direct involvement of the BVB Learning Centre, Dortmund	2,000.00	Apr. 24
AWO Unterbezirk Dortmund	Funding of the "Nordstadtliga Dortmund" project for the "Nordstadtliga Queens", Dortmund	1,909.00	Jun. 24
AWO Unterbezirk Dortmund	Funding for the "Nordstadtliga Dortmund" project, Dortmund	20,000.00	Jun. 24
AWO Unterbezirk Dortmund	Funding for the "Nordstadtliga Dortmund" project, Dortmund	3,000.00	Jun. 24
		93,109.00	
Funding for 2023 BVB Christmas carol singing event			
Fanprojekt Dortmund e. V.	Christmas donation to the BVB Learning Centre, Dortmund	20,000.00	Apr. 24
Ökumenische Wohnung-slosen-Initiative e. V. "Gast-Haus statt Bank"	Christmas donation to the shelter for homeless people, Dortmund	20,000.00	Apr. 24
AWO Unterbezirk Dortmund	Christmas donation to "Nordstadtliga Dortmund", Dortmund	20,000.00	Apr. 24
Lensing Media Hilfswerk gGmbH	Christmas donation to Lensing Media Hilfswerk, Dortmund	15,000.00	Apr. 24
		75,000.00	
Support for the "BVB bewegt" primary school project			
BVB Evonik Fußballakademie	"BVB bewegt" primary school project, Dortmund	10,410.00	Feb. 24
BVB Evonik Fußballakademie	"BVB bewegt" primary school project, Dortmund	13,856.69	Feb. 24
BVB Evonik Fußballakademie	"BVB bewegt" primary school project, Dortmund	11,578.00	Jun. 24
		35,844.69	

Cause		Donation in EUR	Date
Other projects funded			
Sportjugend im SSB Dortmund e. V.	Partial funding of a vacation camp for socially disadvantaged children, Dortmund	5,000.00	Jul 23
KreisSportBund Unna e. V.	Partial funding of a holiday camp for children including refugees and the socially disadvantaged, Holzwickede	5,000.00	Jul 23
Verein der Freunde und Förderer der Geschwister-Scholl-Gesamtschule e. V.	Financing of a memorial trip by the Geschwister-Scholl-Gesamtschule, Dortmund	2,500.00	Aug 23
Stiftung TalentMetropole Ruhr gGmbH	Partial funding of the project "TalentFestival", Gelsenkirchen	5,000.00	Sep 23
Weihnachtsdorf Dortmund e. V.	Support for a participation project at the christmas market, also for socially disadvantaged children, Dortmund	5,000.00	Sep 23
DJK Normannia Dortmund 1919 e. V.	Support for the FLINTA kickboxing group, Dortmund	1,600.00	Nov 23
Feggendorf A. C. (Association Civil) - Mexiko-City	Financing of a football academy with a social and educational focus for children in Mexico	30,000.00	Dez 23
Vestische Caritas-Kliniken GmbH	Support for the pediatric oncology together with the BVB fan club "Borussia Forever Lüdinghausen 1992", Datteln	1,000.00	Dez 23
Special Olympics Deutschland in Nordrhein-Westfalen e. V.	Participation in the "Host Town Program" as part of the Special Olympics World Games 2023, Dortmund	10,000.00	Jan 24
Forum Dunkelbunt e. V.	Support of the work for children with life-shortening conditions, Dortmund	25,000.00	Jan 24
BVB Evonik Fußballakademie	Participation in the DFL's movement project "Step kickt!", Dortmund	3,725.50	Feb 24
TSC Eintracht Dortmund (Association with legal capacity)	Financing of the football training project "Arriving in sports" for refugees, Dortmund	4,989.10	Mär 24
TSC Eintracht Dortmund (Association with legal capacity)	Financing of the football training project "Arriving in sports" for refugees, Dortmund	10,500.00	Mär 24
Sportjugend im SSB Dortmund e. V.	Partial funding of a vacation camp for socially disadvantaged children, Dortmund	5,000.00	Mär 24
GrünBau gGmbH	Financing the ecological education project "Borsig bees" in Dortmund's Nordstadt district, Dortmund	3,200.00	Apr 24
SUPR Sports gGmbH	Support for a wheelchair skate club for children, teenagers and young adults in Dortmund	10,000.00	Apr 24
DGB-Bildungswerk NRW e. V.	Ongoing financing of the project "90 Minuten gegen Rechts" (english: "90 minutes against the right"), Dortmund	15,000.00	Apr 24
Stadtteil-Schule Dortmund e. V.	Funding of the project "Aktion Runder Tisch BVB und Borsigplatz", Dortmund	4,000.00	Mai 24
KreisSportBund Unna e. V.	Partial funding of a vacation camp for socially disadvantaged children, Holzwickede	4,500.00	Mai 24
Kath. Jugendhilfe Dortmund gGmbH	Partial funding of the project "Mauer-Graffiti Oesterholzstraße", Dortmund	900.00	Jun 24
StadtSportBund Dortmund e. V.	Co-funding of the swimming project "Jedes Kind in Dortmund lernt schwimmen" (english: "Every child in Dortmund learns how to swim"), Dortmund	10,000.00	Jun 24
		161,914.20	



Always improving: Economic approach



UN GLOBAL COMPACT / UN SDGS IN CONTEXT



Global Compact
Netzwerk Deutschland

UNGC 1, 2, 10



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.

SDG 8: Decent work and economic growth

Poor working conditions are not just a problem in globalised value chains – there are also examples of precarious employment relationships in Germany, too. 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 2024/2025 season.

Borussia Dortmund plays a decisive role for the economic development of the entire region. The club draws large numbers of fans and visitors to its home matches and events held at SIGNAL IDUNA PARK, creating a substantial boost to tourism. The hotels, restaurants and shops in Dortmund and the surrounding area benefit from the fans and tourists who come because of BVB. The club also works closely with local businesses and supports local initiatives, further bolstering economic growth. As one of the region's biggest employers, BVB offers a wide range of jobs and training opportunities that contribute to the professional development and stability of the local population. The club's influence extends well beyond football – it makes a key contribution to strengthening the region economically and socially.

The requirements we place on our partner companies in our updated Supplier Code of Conduct are clear: compliance with all international social standards at the local level and in and around BVB is a must!

SDG 12: 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. 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. To make the business processes more sustainable, merchandising also uses shipping envelopes made by the company Wildplastic. 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.



ECONOMIC SUCCESS

CONCEPT AND OBJECTIVES

GRI 3-3, DFL 1.4

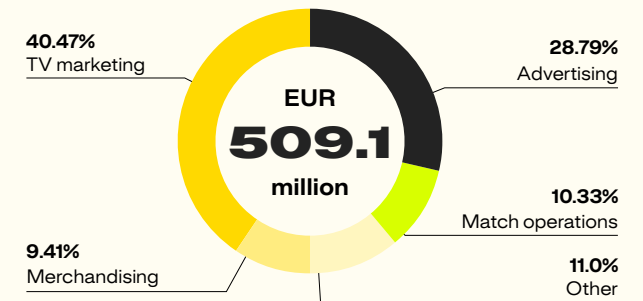
Our financial activities and business model are geared towards our fans and business partners, and our products and services should be tailored to these two groups as closely as possible. But we are also mindful of our social responsibility at all times. The behaviour, attitudes and opinions of the fans exert an influence over 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. Our financial aim is therefore to enable investment in football – in the professional squad, the support staff, the promotion of youth football and all of 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.

Breakdown of revenue (in %)



BVB plays an active role in shaping football at the national (and international) level and is a source of excitement and emotion in the Bundesliga, where it finished fifth in the past season. The professional squad thus secured qualification for the league phase of the coveted UEFA Champions League in the 2024/2025 season and will again participate in the profits distributed for playing in the lucrative competition. BVB took appropriate steps to ensure its economic stability as part of the risk management strategy described above.

Its 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

Key figures for economic / financial performance

GRI 201-1

Borussia Dortmund closed out the 2023/2024 financial year with a consolidated net profit of EUR 44,307 thousand (2022/2023: consolidated net profit of EUR 9,550 thousand). Borussia Dortmund's direct economic value generated, which amounts to EUR 650,231 thousand (2022/2023: EUR 522,173 thousand), corresponds to the total of its revenue (EUR 509,110 thousand; 2022/2023: EUR 418,239 thousand), transfer proceeds (EUR 129,861 thousand; 2022/2023: EUR 97,116 thousand) and other operating income (EUR 11,260 thousand; 2022/2023: EUR 6,818 thousand).

By contrast, the economic value distributed totals EUR 603,200 thousand (2022/2023: EUR 512,623 thousand), broken down as follows: cost of materials (EUR 32,712 thousand); personnel expenses (EUR 268,506 thousand) for the professional squad, administration and other match operations; amortisation and depreciation (EUR 104,333 thousand); other operating expenses (EUR 166,745 thousand) for advertising, transfer deals, match operations, retail and administration; the net financial result (EUR 2,720 thousand); income taxes (EUR 4,339 thousand); residual carrying amounts and other derecognised items (EUR 16,966

thousand); and transfer costs (EUR 15,043 thousand). The difference between the economic value generated and distributed corresponds to the consolidated net profit of EUR 44,307 thousand (2022/2023: consolidated net profit of EUR 9,550 thousand).

Consolidated income statement

GRI 201-1	Amount in EUR '000
Revenue – Group	509,110
Match operations	52,582
Advertising	146,576
TV marketing	206,050
Merchandising, conference, catering, misc.	103,903
Net transfer income	97,852
Income from transfer fees	129,861
Transfer expenses	-15,043
Residual carrying amounts and other derecognised items	-16,966
Other operating income	11,260
Consolidated expenses	572,296
Cost of materials	-32,712
Personnel expenses	-268,506
Depreciation, amortisation and write-downs	-104,333
Other operating expenses	-166,745
Financial result	2,720
Profit before income taxes	48,646
Income taxes	-4,339
Consolidated net profit for the year	44,307

The operating result (EBITDA) is another key indicator. In the past financial year, the operating result amounted to EUR 150,259 thousand (2022/2023: EUR 123,220 thousand). Cash flows from operating activities amounted to

EUR 47,201 thousand in the 2023/2024 season (2022/2023: EUR 54,426 thousand). Free cash flow amounted to EUR -4,391 thousand (2022/2023: EUR -22,324 thousand).

BVB BRAND

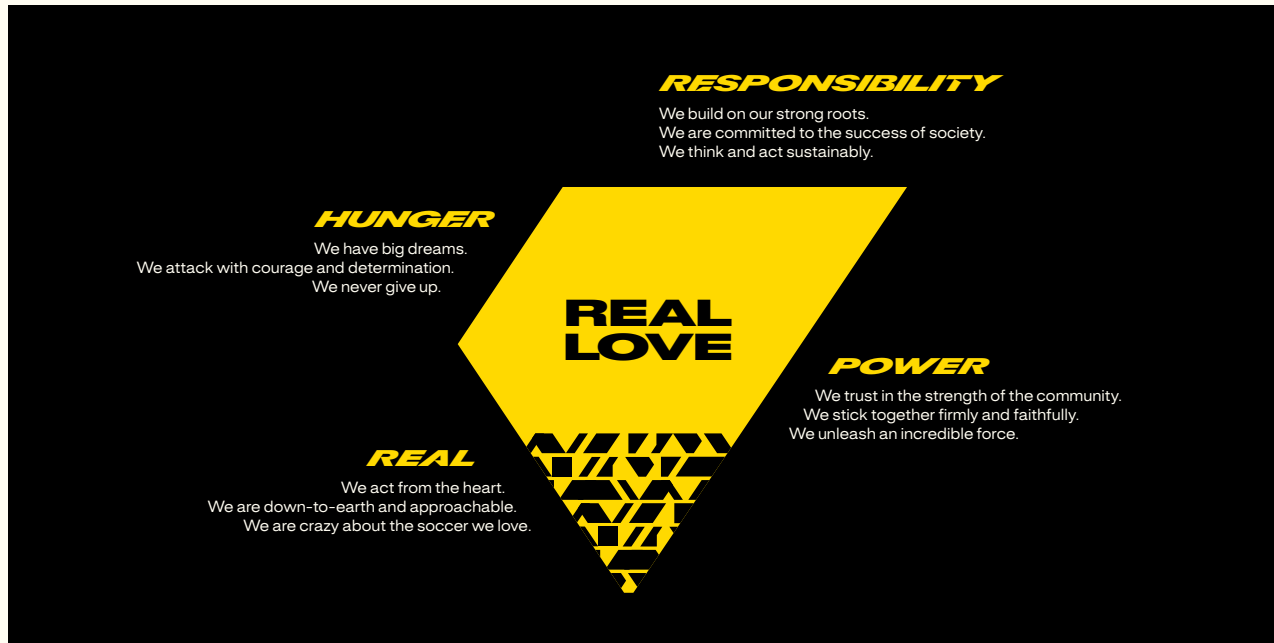
GRI 201-1

The colours black and yellow are recognised the world over as standing for a vibrant community that always seizes the moment: Borussia Dortmund. We have a clear vision of what makes football great and forge our own path. Our promise – real love – brings people together as one. We are loyal and caring. We promote integration and responsibility. At the same time, we exude an unparalleled intensity. We are proud, passionate, loud and spirited. And we remain deeply devoted to our roots. Dortmund is the epicentre of this worldwide fervour. Our fans are an essential part of the BVB 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.

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 branch 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 broad 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 and core competencies associated with the sport.

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

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.

55,000
2023/2024 season tickets sold out

Interest in a further
DK! >80,000
season tickets

CODE OF ETHICS AND CORPORATE CULTURE

GRI 3-3, DFL 1.7, 3.6

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.

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 our fans. Season ticket prices will rise by some 3% for the coming 2024/2025 season.

We have not increased the price of standing room match day tickets or category 4–6 seating, and Borussia Dortmund offers reduced prices for children and young people. The discounted seating category for young people was even reduced by 5 euros. Children under six continue to enjoy 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 1.4, 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 greater 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. In parallel to the new opportunities opened up by the use of artificial intelligence, BVB is preparing guidelines for its staff on how to handle this rapidly developing field. 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 meaningful fan relationship measures are being expanded with specific data provision, such as for the fan hotline.

Digitalisation initiative at SIGNAL IDUNA PARK

In the stadium, we launched our “digitalisation initiative” in the 2022/2023 season with the aim of providing new digital services and permanently improving the customer experience. The foundation for this was to modernise the internal network infrastructure. In the past 2023/2024 season, the mobile phone network was completely revamped in cooperation with BVB partner 1&1 Telecommunication SE and other mobile phone operators, with the brand new mobile phone system operational in time for UEFA EURO 2024. Customers now have access to the latest mobile phone technology (5G) throughout the stadium.

This therefore achieved the overriding goal of increasing data speeds, optimising the service and enhancing operational reliability. Borussia Dortmund is now working successively on new digital services.

Gaming

In the 2019/2020 season, Borussia Dortmund made the foray into eFootball, which focuses on entertainment, fun and interaction. In this context, BVB entered its first competitions in the 2023/2024 season, finishing tenth in the “Virtual Bundesliga” and second in the DFB eCup. BVB also cooperated with the “BaseStack” on-site gaming location in Dortmund city centre to host gaming events with spectators and open them up for the community.

Borussia Dortmund has created an eFootball tournament platform that also allows players to compete in digital tournaments, and it hosted the “SIGNAL IDUNA eFootball Cup” for the second time on this platform. In addition, BVB organised “Blackyellow Clash 24”, an international EAFC24 tournament with qualification stages and an online final, for which the best players travelled to Germany for “Grand Final Week”.



These initiatives are linked to BVB’s Twitch streaming channel, which currently boasts 113,000 followers. Since its launch in September 2020, it has hosted live streams on an almost daily basis, with a focus on eFootball. Professional players, club legends and other personalities also make regular appearances on the channel. Women’s and youth matches are also streamed live. There was also growth in the number of eFootball followers on other platforms such as Instagram (159,000), TikTok (123,000) and WhatsApp channels (146,000).

In cooperation with the digital Fan Council, the aim is to introduce young fans and the “female gaming” target group to BVB, to take their needs into account and include them in the fan work.



Relaunch of BVB.de

The cross-departmental conceptual stage of the new bvb.de website was concluded during the reporting period. Work began in the 2023/2024 season and it was successfully relaunched in the summer. The website's front end was given a new look and optimised for mobile devices, and much of the content is accessible for people with disabilities. BVB's particular aim with the relaunch was to focus on user and fan needs. The bvb.de website is being developed as the "Club-Hub" – a digital nerve centre for fans, partners and visitors from all over the world. The aim is to 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

GRI 3-3

As part of its strategy of internationalisation, Borussia Dortmund continues to focus on its many fans outside Germany. In summer 2023, BVB travelled to the USA for its first post-pandemic pre-season. As well as a test match in San Diego, the team played English record-holders Manchester United before a 50,000-strong crowd in Las Vegas and faced Chelsea FC in Chicago. These appearances strengthened the bond with the club's supporters in North America and expanded its global presence.

BVB also travelled to Asia in July 2024, playing two test matches in Thailand and Japan. As well as athletic aspects, a particular focus here was being close to BVB's fans in Asia and a range of public activities off the pitch. Our U19 and U23

players also took regular part in the pre-season trips. They play at a high level and step by step are being primed for their transition to the professional squad.

As well as the challenge of competing, we consider it our responsibility to represent the club and the entire Bundesliga internationally. 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.

BVB consciously seeks to maintain close ties with all fans and friends. 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 the representation this gives it in Asia. Those efforts are not just limited to Asia, however – our third foreign office opening in New York at the end of February 2024, with the opening ceremony at One World Trade Center attended by 300 guests from politics, business and sport. The new office will help manage BVB's presence more effectively, not just in North America but also in Central and South America too. It will also establish new partnerships and bind international fan communities even more closely with BVB. The new office is headed by Marc Lingenhoff, who had previously held various positions in the USA, including in football.

SUPPLY CHAIN AND PRODUCT RESPONSIBILITY

CONCEPT AND OBJECTIVES

GRI 3-3, DFL 3.8

» 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 within the value 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.

Specific actions taken in the past season included merchandise supplier inspections, the roll-out of our Third Party Code of Conduct and the launch of the sustainable "From Field to Fanshop" club collection. Ingo Klein (Deputy Head of Corporate Responsibility), Thomas Rimpler (Head of Central Purchasing) and Kevin Klink (Head of Operations Department in Merchandising) share the primary responsibility for compliance with future obligations under the German Supply Chain Due Diligence Act (LkSG) and the goal of supply chain transparency using the "Sustainabil" supplier risk management tool.

SUPPLIER INSPECTIONS

In the past season, BVB Merchandising GmbH employees visited selected suppliers and production sites in Turkey and Portugal to check in on their efforts to ensure sustainable, efficient and high-quality supply chains. Our colleagues looked at working conditions, gained a better understanding of local norms and exchanged ideas with their partners about the challenges they face and where they might improve. BVB aims to achieve an internationally recognized standard for its merchandise through GOTS (Global Organic Textile Standard), the benchmark for the processing of textiles made from organic natural fibres. In this context, our colleagues took part in a sustainability seminar at one of the supplier visits so that they could get a better grasp on the specific sustainability requirements for production in Turkey.



HUMAN RIGHTS IN THE SUPPLY CHAIN

GRI 3-3, 2-23, 2-24, 406-1, DFL 3.8

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. A Guideline on Sustainable Procurement was adopted specifically for the procurement team, which also references the Third Party Code of Conduct and has been provided to all employees responsible for procurement.

BVB also expects the same conduct of its business partners and actively promotes compliance with the principles of the UN Global Compact. When developing its supplier management system, BVB was guided by its own Third Party Code of Conduct, which was published in October 2023, as well as the provisions of the LkSG. Business partners looking to establish a relationship with us must undertake to comply with this Code. 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.

A whistleblower system was also set up to enable concerns about actual or potential misconduct affecting BVB or the well-being of employees or third parties to be raised quickly and easily. The whistleblower system records information received by way of a comprehensive process and ensures that the legitimate interests of the parties involved are protected to the best possible extent. Its purpose also includes preventing financial losses for BVB or damage to its reputation.

RELATIONSHIPS WITH BUSINESS PARTNERS

GRI 3-3, DFL 3.8

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

We included specific issues in our code of conduct, which defines the following principles:

- **Principles for how we treat each other**
 - Forbidding the use of forced and child labour
 - Ensuring fair payment practices
 - Upholding the right of association
 - Combating discrimination
 - Promoting health and safety
- **Principles for handling natural resources and environmental protection**
 - Protecting livelihoods and natural resources
 - Complying with waste rules and regulations, for hazardous materials
- **Principles for conduct in business dealings**

No violation of our principles for relationships with business partners came to light in the reporting period.

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.

RESPONSIBLE PROCUREMENT

GRI 3-3, 2-23, 2-24, 308-1, 414-1, DFL 3.8

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 potentially vulnerable groups of people, such as women, children and minorities, and ensures that their specific circumstances, constraints and requirements are taken into account. In order to ensure this, BVB's partners undertake to comply with the Third Party Code of Conduct.

Merchandising

GRI 308-1, 414-1

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. In the past season, employees received awareness training and were provided with guidelines on

sustainable procurement processes. The requirements for and documentation used in the process for checking merchandise have also been updated.

BVB supports organic cotton farming in India

DFL 2.1

Borussia Dortmund is actively committed to a sustainable and equitable supply chain. A core element of our efforts is the "From Field to Fanshop" initiative, under which we have joined forces with eight other football clubs in the first and second Bundesliga divisions to advocate for the use of fair organic cotton. This cotton comes from the Indian state of Gujarat, where we support small farmers' efforts to transition to sustainable farming. The fan merchandise made using this cotton is already available in our shops. In addition, we have joined with local partners, such as the German Federal Ministry for Economic Cooperation and Development (BMZ) and Brands Fashion, to promote educational and athletic programmes for children and adolescents in the region. These programmes prepare them to join the labour market and raise their awareness for environmental protection and conservation of resources as well as gender equality.

These measures underscore our commitment to implementing sustainable practices in our supply chain while at the same time offering positive social and ecological opportunities.

Merchandising products

GRI 3-3, DFL 1.5, 2.1

BVB's fundamental approach is to design its merchandising products with a view to their 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 means that we will optimise the entire process within the supply chain with regard to sustainability aspects and recyclability. In the 2023/2024 season, we already began to offer a large number of items with recognised sustainable quality labels. We observe strict criteria as regards credibility and transparency, as evidenced by products bearing GOTS certification, the Green Button or Fairtrade label or the Ökotex "Made in Green" mark. BVB aims to acquire its own GOTS certification and intends to assess the feasibility of doing so in the coming season. This certification would cover the entire merchandise value chain and examine a diverse range of environmental and social criteria, including the selection of the materials used, the production processes involved and the working conditions prevailing.

BVB is working with its equipment supplier PUMA to determine how fan merchandise can be produced more sustainably going forward. The first step is to focus on the raw materials used (see PUMA Re:Fibre) and the production sites in Turkey. Another development is the introduction of WILDPLASTIC® shipping envelopes. These are made from recycled plastic that is recovered from the environment. This measure enables us to not only reduce the use of new materials but also to help clean up the environment and promote the circular economy.

Product safety and product quality

GRI 2-2, 3-3, 417-1, DFL 2.1

Product quality and safety are subject to a quality assurance process that is reviewed and updated on a regular basis. This process 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 harmful 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.

Construction in the food and drink logistics area continued at SIGNAL IDUNA PARK during the reporting period. The work on an extension in the southwest of the stadium continued throughout the 2023/2024 season and was successfully completed. Thanks to the modern refrigeration and centralised cold storage rooms, the extension will make our production and service processes much more efficient and improve quality.

EVENT AND CATERING

GRI 204-1, 308-1, DFL 3.8

In the past season, we updated our food strategy. 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. 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.

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 an even 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” for a second time in January 2024 to promote the alternative to the traditional stadium sausages. The continued availability of the plant-based sausage alternative after the promotional period is a further confirmation of BVB’s dedication to sustainability. A strong partner like Rügenwalder Mühle makes it possible to raise awareness about vegan and healthy food in the stadium too. <<



Photographer and influencer Paul Ripke visited SIGNAL IDUNA PARK to kick off a joint initiative with Rügenwalder Mühle.



SERVICE QUALITY

GRI 3-3, DFL 3.6

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. 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 the past season, internal training sessions with an external trainer continued to be held to further improve the 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. A service counter is available each day in the FanWelt, 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.

Our software-supported telephone system with integrated service-related tools continues to ensure a constant day-to-day improvement process that 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 service portal now also combines ticket servicing and service for the BVB Evonik Football Academy. An extraordinarily high number of personal enquiries were processed individually in calendar year 2023, with almost 55,000 calls answered, more than 125,000 e-mails processed and upwards of 10,000 fan letters handled.

SPONSORS

CONCEPT AND OBJECTIVES

GRI 3-3, DFL 1.3

Partners and hospitality clients represent one of the key pillars 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 attention that its partners share its own values. We select our sponsors carefully. Sustainability plays an increasingly important role, whether during negotiations or subsequently when structuring the rights portfolios. 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 also specifically involve our partners in high-publicity campaigns that take place outside of contractual arrangements.

MEASURES AND RESULTS

BVB is continuously focused on sustainable development, establishing new partnerships and expanding successful ones. For example, in the past season, the club entered

into its first partnership with SolaX Power, a leader in photovoltaic technology and energy storage. At the same time, BVB extended its strategic partnership with e-bike provider Tenways to promote sustainable mobility. We also support sustainable mobility with the free ticket for public transport throughout North Rhine-Westphalia, offered by our Sustainability Partner DSW21.

We will continue to work with Rügenwalder Mühle, and the significant increase in vegan sausages sold at the stadium is testament to the success of the partnership. Initiatives such as "Veganuary" raise awareness for plant-based food. We are continuously stepping up our joint sustainability efforts with our long-standing partner PUMA. Effective immediately, all BVB jerseys, including the current home jersey, are being made from recycled materials thanks to innovative Re:Fibre technology. A specific initiative took place as part of the home match against Borussia Mönchengladbach in the past season, with fans at the stadium able to hand over old clothing that we then recycled.

BVB also reached a further milestone in its cooperation with Champion and Sustainability Partner Wilo, with the joint "Scoring for Sustainability" campaign receiving the German Brand Award in Gold in June 2024. In the category "Excellence in Brand Strategy and Creation Brand Communication – Storytelling and Content Marketing", the jury acknowledged the focused commitment to prevent resources from being wasted and to promote greater awareness of conservation and environmental protection.

For many years now, the "Stadt.Nah.Tour" project run jointly with SIGNAL IDUNA and other cooperation partners has championed greater plant and insect diversity in urban areas.

Rheinmetall new Champion Partner

The Düsseldorf-based defence and technology conglomerate has been a new Borussia Dortmund Champion Partner and part of BVB's athletic and business environment since the end of the past season. The partnership will run for three years and includes the use of wide-coverage advertising space and marketing rights.

In the context of our partnership programmes, we consciously focus not just on athletic and economic perspectives but also on the potential for social and economic development. Among other things, we make a commitment to promoting renewable energy, digital inclusion, diversity and equality as part of our existing partnerships. With this new partnership, the club acknowledges the importance of security and defence to society.

"Security and defence are fundamental cornerstones of our democracy, and we think it right to take a long, hard look at how we safeguard them. Particularly now, as we see how freedom in Europe has to be defended each and every day. Through our partnership, we want to make a small contribution to enable discourse on the topic at BVB too. We are happy to do so in a nuanced way, since we are well aware that there are differences of opinion on this – particularly among our fans. And of course we respect that," said Hans-Joachim Watzke.

ECONOMIC FACTOR IN THE REGION

GRI 3-3, 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 more than 81,000 to SIGNAL IDUNA PARK in the 2023/2024 season,

Our senior team played 24 regular home matches to sell-out crowds at SIGNAL IDUNA PARK in the reporting period (2022/2023: 21). So, retailers, catering, leisure and event venues, and Dortmund's hospitality and travel and tourism sectors, in particular, could benefit from the money spent by fans and visitors and the additional value football creates. On another encouraging note, 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.



approx. **1.9** million
spectators
at SIGNAL IDUNA PARK

As one of the region's biggest employers, Borussia Dortmund also has far-reaching influence on the regional economy. With over 900 employees, BVB directly creates jobs in a wide range of vocational areas including administration, finance, communications, marketing, retail, event management, real estate and sport. Added to that are indirect jobs in areas such as catering, retail, security and transport that are created by BVB's core business. The corporate tax and income tax paid by BVB and its employees also boosts the region's tax revenues, helping support public services and infrastructure projects. Employees' wages and salaries are also spent in the local economy.

MEASURES AND RESULTS

DFL 3.7

BVB education fair at SIGNAL IDUNA PARK

In addition to sporting development, Borussia Dortmund places great importance on its employees' personal development as part of a holistic approach to training and education. In provide insights into the working world, including for school pupils from the region, 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. In an effort to promote education, the event was open to all pupils in the region to give them insights into and familiarise them with the world of work. The BVB education fair was held again and on a larger scale at



the beginning of 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.

BVB scholarship at the University of Europe (UE)

Since the 2022/2023 season, our social commitment to education has also included the BVB scholarship, which covers 100% of tuition fees. In cooperation with the University of Europe (UE), we are making a key contribution to equality in

education by supporting young people who without financial support would potentially have fewer opportunities to attend a private university. In the 2023/2024 season, ten full scholarships were again offered across all campuses and all bachelor's and masters programme's.

BVBBusinessNetzwerk

Since July 2022, the world's most beautiful stadium has hosted the BVBBusinessNetzwerk, an initiative that aims to bring together businesses of all kinds and unite the economy in Westphalia and the Ruhr region. Borussia Dortmund is a unifying element for long-standing family-owned companies, start-ups and regional businesses from all sectors. The network currently boasts more than 400 members, and that number is rising. For businesses, the benefits of membership include a wide-ranging programme of events, new contacts and regular and exciting ideas and initiatives from business, culture and sport. BVB also serves the businesses as a valuable platform for in-depth dialogue in the context of workshops, seminars and after-work events.

"Our aim is to bring together businesses that share two common traits – the motivation to expand and a bond with Borussia Dortmund. For years now, we have maintained friendly relationships with our sponsors, partners and customers, and with the BVBBusinessNetzwerk we offer businesses the opportunity to get to know each other, to share knowledge and experience and to make valuable contacts in an environment hosted by Borussia Dortmund. A strong network is something very valuable for all companies," said Managing Director Carsten Cramer.



Always giving it our all: Holistic HR work



**ALWAYS GIVING IT OUR ALL:
HOLISTIC HR WORK**

UN GLOBAL COMPACT / UN SDGS IN CONTEXT



Global Compact
Netzwerk Deutschland

UNGC 3, 4, 5, 6



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.

SDG 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 bike leasing, flexible working hours and

continuing education opportunities on the topic of mental health. We have initiated a corporate volunteering concept to further increase awareness about BVB's social responsibility and give employees the freedom to get involved.

SDG 5: Gender equality

Football has long been a male-dominated sport. BVB has underscored its clear commitment to gender equality by forming the women's and girls' football programme. Our first-ever girls' U17 team made short work of their debut in the local league, putting in an impressive performance in their first season to secure promotion straight away.

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

SDG 8: 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

RESPONSIBLE EMPLOYER

CONCEPT AND OBJECTIVES

GRI 3-3, DFL 3.3

» 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 places the employee life cycle at the centre of our activity. We tailor our HR work to the different needs of employees during 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 site is to breathe life into our values and corporate culture. A promotional video gives applicants a behind-the-scenes glimpse of Borussia Dortmund and a first impression of what it is like to work at BVB. But the requirements for the careers site have also changed and continue to do so, necessitating the planning of a re-launch that is expected to take place in the course of the 2024/2025 season.



The focus lies on increased user-friendliness and additional target group-specific landing pages. Communicating our values and culture remains a central element which is being further expanded.

In December 2022, BVB launched its careers newsletter as a way to create a lasting link between our employer brand and people. Subscribers are provided updates on current vacancies, as well as exclusive insights into the various areas of work at BVB and information about our employees and the benefits we offer. The careers newsletter encourages people to visit our careers website and offers prospective applicants help in making their decision to join the team.

We have published job vacancies on our social media channels since the 2022/2023 season. These campaigns also boost our employer brand and represent 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 such as career expos and educational fairs. This presence raises our profile as an attractive employer. On top of this, we work to organise our own events such as the BVB educational fair launched in 2021 to offer schoolchildren career guidance. The fair took place again in September 2023.

Since the 2022/2023 season, we have been working together with the University of Europe (UE) as a cooperation partner and have launched the BVB Scholarship, which covers 100% of tuition fees. Scholarship winners gain insight into what it's like to work at BVB and gain experience at a football club. In this way, we reach our target group of students and raise our profile 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.

★ ★ ★ ★ ★
“EXCELLENT”

Own indicator: 4.52 out of 5 points

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 2024 is “excellent”, with 4.52 out of 5 points (as at July 2023: 4.53).

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 Relations 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

GRI 404-3

The importance of employees identifying with Borussia Dortmund as their employer is not just confined to the onboarding process. Our goal is to foster a feeling of belonging throughout the entire period of their employment. Constantly motivating our employees and inspiring them in their work for Borussia Dortmund – this is part of who we are. And one thing is clear: Our employees are the most important BVB ambassadors. Team events, workshops and feedback sessions promote familiarity and trust within their own teams.

Added to that are the employee interviews introduced in the 2018/2019 season, which give managers a key opportunity to evaluate their employees’ performance, articulate their own

expectations and gain valuable feedback. This enables our human resources to be put to optimal use and motivational goals to be agreed.

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. At the beginning of the 2023/2024 season, all salaried staff throughout the Group received a pay rise to match inflation as well as a one-off anti-inflation bonus in August 2023 on top of the pay rise. This was also done at the beginning of the 2024/2025 season. All salaries are subject to regular review and we hold regular meetings with managers from the departments and give an overview of the salary structure.

We have had in place a works agreement on remote working since 2022, which together with the works agreement governing flexible working hours gives employees greater freedom to choose where and when they work. This model became established over the last two seasons. 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, 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. Since the 2022/2023 season, 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.

As part of a HR development strategy, development measures are strategically planned in collaboration with the relevant departments and defined in advance in budgets for the respective financial year. 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. Monitoring and reporting by HR renders targeted and sustainable HR development possible. We distinguish between continuing education such as language courses for cross-departmental groups, and topical training for individual employees.

Management work

DFL 1.5

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

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.

TRANSPARENCY

I always communicate my intentions clearly and transparently.

TEAMWORK

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

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.

process involves the Managing Directors, managers, employees and the works council members. It was important for us to strike a good balance between performance, team and fairness considerations when drafting the management guidelines.

The essential factors are not just transparent communication and respectful and trustful interaction with one another, but also sustainable and responsible decision-making. The preamble to the management guidelines clearly emphasises our values, tradition and the emotional bond to Borussia Dortmund. 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 2022/2023 season 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", were implemented in the 2023/2024 season.

Coaching

GRI 404-2, DFL 3.4

In addition to training sessions, we have developed a coaching programme that is open to executives and employees alike who find themselves in a challenging work situation. We define various situations 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.

"Bewusst Gesund" learning platform

We collaborate with an external service provider to make the "Bewusst Gesund" (health conscious) learning platform available to our employees in order to proactively boost their mental and physical health and support them with their personal development. The platform went live in August 2023 and employees can access text and video and watch live and recorded events all about recovery/relaxation, stress, nutrition, exercise and much, much more.

Training

Against the backdrop of demographic change and to meet our need for qualified employees, we focus on promoting our own talents through the ranks and offer training in 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. During the reporting period, 11 trainees commenced their training (previous season: 8) and 3 successfully completed theirs – 2 of whom (67%) were hired. Aside from our permanent staff, we also had 19 trainees (13 m/6 f). In 2022/2023, we had 11 trainees (8m/3 f).

Since 2022, we have had a separate careers landing page for traineeships 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. The duties include on the one hand connecting the trainees throughout the entire Group and promoting interdisciplinary work. This job includes document management, organising after-school tutoring, preparing company traineeship plans, communicating with the chamber of commerce and industry, and otherwise assisting the trainees.

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 rolled out for the first time in the 2023/2024 season. The 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 be assessed once it has been anonymised, summarised and aggregated.

Sustainable HR management

GRI 2-7, 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.

The existing HR management system previously served solely to manage personnel master data in the HR department. With the launch of a new holistic HR software program in the 2023/2024 season, Group-wide HR processes have been digitalised, made more transparent and more efficient in every step, for example in the employee self-service areas, which are used by executives and HR controlling, as well as for time recording, recruiting and on and offboarding.

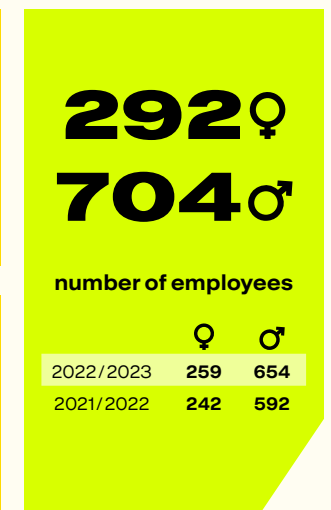
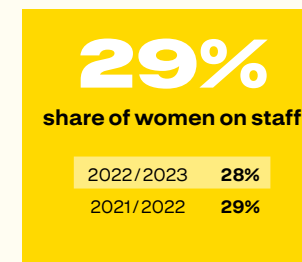
Diversity and equal opportunity

GRI 2-30, 3-3, 401-2, 405-1, 405-2 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

Facts and figures

	< 20 years	20-34 years	35-49 years	50-59 years	60 and older
2023/2024	11.9%	43.9%	27.7%	11.2%	5.2%
2022/2023	11%	43%	28%	12%	6%
2021/2022	9%	41%	32%	12%	6%



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.

29.32% of employees were women. As at the 30 June 2024 reporting date, an average of 292 women and 704 men (70.68%) 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 team. Ms Corinna Timmermann is the only woman at the director level. 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.

Complaints procedure

GRI 406-1, DFL 1.7

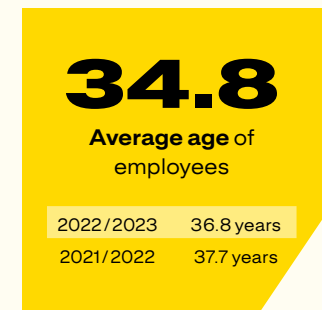
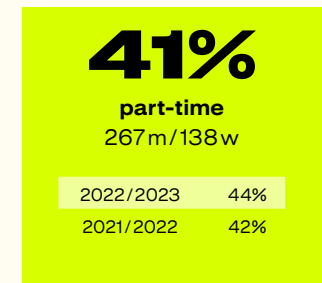
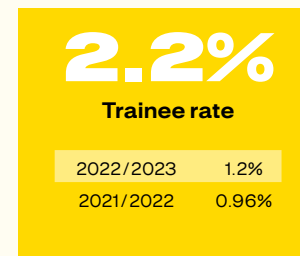
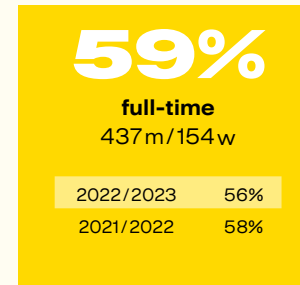
Statutory provisions govern the notification deadlines for any changes enacted by the company. The works councils are the first point of contact for any employee complaints. Incidents of discrimination can be reported to any manager or to the Compliance Management department at any time. We also operate 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, 401-1, DFL 1.7

A total of 996 staff members were employed as at the 30 June 2024 reporting date, up 9.09% on the figure of 913 for the previous year. 52.51% of employees were employed on a permanent basis and 47.49% were on temporary contracts. Most of the temporary staff work in the Sport division. 59.34% were employed full-time (437m/154f) and 40.66% were part-time (267m/138f). In 2022/2023, 56.41% were employed full-time (378m/137f) and 43.59% were part-time (276m/122f).

245 people were hired during the season (including players). The staff turnover rate was 16.16% (2022/2023: 15.82%). In the past, player transfers, temporary staff, student employees and interns tended to significantly inflate the turnover rate. It was not possible to break down the employee turnover rates





based on employment relationship during the current reporting period due to the system migration (see "HR management system").

The average age of employees was 34.8 years (2022/2023 season: 36.8 years). The proportion of employees with severe disabilities was 1.31% (2022/2023: 1.2%). 33 employees were on parental leave (2022/2023 season: 34). 69.7% returned from parental leave (2022/2023: 44%). 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.

Occupational health and safety

GRI 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, DFL 3.4

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 coaching staff as well as everyone working in administration 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.

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 are giving every employee the chance to seek anonymous professional 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.



Always thinking ecologically: Environmental responsibility

ALWAYS THINKING ECOLOGICALLY: ENVIRONMENTAL RESPONSIBILITY



UN GLOBAL COMPACT / UN SDGS IN CONTEXT



Global Compact
Netzwerk Deutschland

UNGC 7, 8, 9



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.

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 their own associated 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:

SDG 7: Affordable and clean energy

The supply of affordable and clean energy has long been a major challenge of critical importance for almost every society.

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.

SDG 11: 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.

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.

UN GLOBAL COMPACT / UN SDGS IN CONTEXT



Global Compact
Netzwerk Deutschland

UNGC 7, 8, 9



SDG 12: 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. The ongoing efforts to achieve sustainable event management include completing a state-of-the-art central kitchen and service annex for efficient food preparation in the stadium.

We are also working hard to figure out how to best develop a closed-loop solution for our merchandise. The partnership with Wild-plastic has made a valuable contribution to improving recyclability.

SDG 13: Climate action

BVB is developing insights into how it can achieve carbon-neutrality. This is supported by the decarbonisation strategy, which will be used to achieve the target emission reductions. 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.

The decarbonisation strategy brings together various measures aimed at achieving the target emission reductions.

SDG 15: Life on land

Healthy living and sustainable development depend on intact ecosystems. Their destruction thus has serious consequences. BVB has consequently established and implemented an ISO 14001-certified environmental management system. 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 the stadium. Together with the City of Dortmund and SIGNAL IDUNA, we designed an educational nature trail on land belonging to the SIGNAL IDUNA Group and established our outdoor classroom, the BVB Educational Garden.

ENERGY AND EMISSIONS

CONCEPT AND OBJECTIVES

GRI 3-3, DFL 2.4

» Our paper on energy and environmental policy, adopted in March 2024, serves as a starting point for the avoidance of climate-harming emissions and for the careful use of resources. The responsible consumption of energy and a commitment to environmental protection are contained in that paper and are fundamental principles for BVB. In practice, this means that we are taking action and developing ideas to keep our environmental footprint to a minimum. We strive to reduce emissions and energy consumption and to use natural resources responsibly in every business process. At the same time, we want to use our influence to motivate people to act sustainably so that future generations can also enjoy football.

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. To ensure that we live up to our responsibility and set an example for stakeholders, BVB fleshed out its decarbonisation strategy in the past season. Our aim is to nearly halve our Scope 1 and 2 emissions by the 2029/2030 season (with our 2023/2024 season emissions serving as the baseline, all things being equal) and to be carbon-neutral by 2040 (market-based), provided we are able to implement all measures as planned. We already have a number of projects in the pipeline in order to ensure that we meet these ambitious targets. Some of them are described in the “Decarbonisation strategy” section (page 96).

Emissions

DFL 2.8

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 (CO₂e) 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. Leased fan shops are not included in this calculation.

Scope 1

GRI 305-1

Scope 1 includes the following emissions: emissions generated from the management offices' natural gas heating systems, the Footbonaut, the FanWelt and the BVB Evonik Football Academy (heating supply was switched to heat pumps during the year), emissions attributable to the fuel consumed by the vehicle fleet and the machinery pool. In 2023/2024, the Scope 1 emissions amounted to 1,036 tonnes of CO₂e (2022/2023: 1,199.1 tonnes of CO₂e), of which 292.9 tonnes of CO₂e was attributable to the heating systems (2022/2023:



283.8 tonnes of CO₂e) and 743.3 tonnes of CO₂e to the fuel consumed by the vehicle fleet (2022/2023: 774.4 tonnes of CO₂e). The decrease in Scope 1 CO₂e emissions by 163.1 tonnes (minus 13.58%) as compared to the previous season was due to the total decrease in vehicle fleet fuel consumption and the elimination of the use of heating oil.

Scope 2

GRI 302-3, 305-2, 305-4, 305-5

Scope 2 includes the following emissions: CO₂e 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, as well as the CO₂e emissions from the electricity consumed by BVB electric vehicles and purchased for using fuel cards. Scope 2 also includes CO₂e emissions from the local heating supply for SIGNAL IDUNA PARK, the Brackel training ground and the August Lenz House.

In the 2023/2024 season, the market-based Scope 2 emissions amounted to 1,464.9 tonnes of CO₂e (2022/2023: 1,222.0 tonnes of CO₂e), of which 5.2 tonnes of CO₂e was attributable to the electromobility (2022/2023: 1.4 tonnes of CO₂e) and 1,459.8 tonnes of CO₂e to the use of district heating (2022/2023: 1,220.6 tonnes of CO₂e). In 2023/2024, the location-based Scope 2 emissions amounted to 5,105 tonnes of CO₂e (2022/2023: 5,029.5 tonnes of CO₂e). Of that amount, emissions attributable to the consumption of electricity amounted to 3,867.7 tonnes of CO₂e (2022/2023: 3,997.8 tonnes of CO₂e). This results in a reduction of 3,867.7 tonnes of CO₂e due to the use of green energy (2022/2023: 3,997.8 tonnes of CO₂e).

The location-based CO₂e figures for electricity were calculated using the emission factors made available by the German Environment Agency. The market-based figure for the consumption of local heating was calculated using the emissions factor for gas. The year-on-year increase in Scope 2 CO₂e emissions by 19.9% was due to the 10.2% rise in electricity consumption and the 19.6% increase in the supply of local heating. Utilisation of electricity and district heating at

SIGNAL IDUNA PARK between 20 May and 30 June 2024 was not factored into this calculation because the stadium had been leased to UEFA during this period for the 2024 EUROs. The consumption figures in this period are categorised under Scope 3.13 "leased assets".

Energy management

DFL 2.2

In order to meet the ever-increasing energy requirements for match operations, to ensure supply security for our properties and to continuously improve our energy management capabilities, the position of Energy Manager/Environmental Facilities Manager was filled in January 2023. A further energy management position will be filled for the 2024/2025 season.

Starting in September 2024, the Group will be establishing an ISO 50001-certified energy management system to enable continuous, more efficient management of energy flows, thereby considerably reducing energy consumption and the costs incurred in that context. The introduction of an energy management system represents one element of our decarbonisation strategy and serves the constant evolution of BVB's energy management capabilities. Going forward, an energy management software program will be introduced in order to ensure that energy consumption management is digitalized and more efficient.

At present, BVB uses renewable energy to cover 100% of its electricity needs at every one of its properties. Since 2014, Borussia Dortmund has used green electricity generated from hydroelectric power to operate SIGNAL IDUNA PARK and the FanWelt. The Brackel training centre and the sports management offices have been using green electricity since 1 July 2019. Dortmunder Energie- und Wasserversorgung



GmbH (DEW21), the local utility, provides the heating supply for SIGNAL IDUNA PARK, the August Lenz House, the training ground in Dortmund-Brackel and supplies natural gas for the sports management offices, the FanWelt and the BVB Evonik Football Academy.

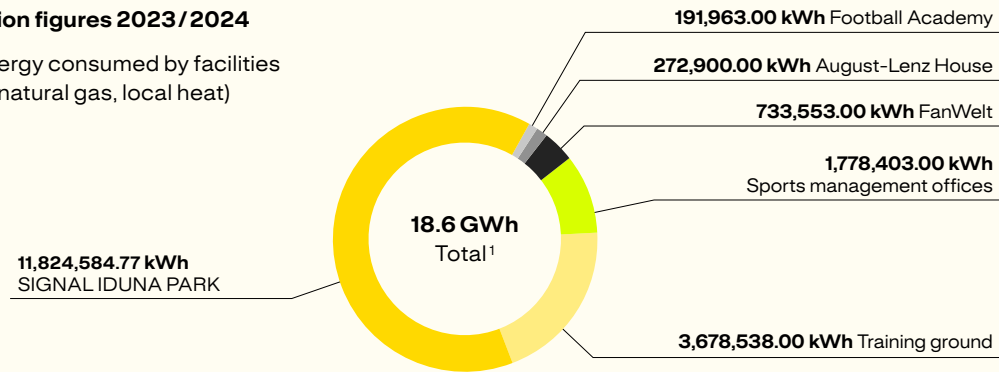
A central heating plant with three conventional gas condensing boilers currently still supplies the local heating network used to heat the stadium and the August Lenz House. The stadium's pitch is also heated via this network. The stadium is set to be supplied exclusively by district heating by the end of 2025.

Borussia Dortmund's total energy consumption

1 Juli 2023 - 30 June 2024; excluding energy consumption for mobility and leased fan shop

Consumption figures 2023/2024

Share of energy consumed by facilities (electricity, natural gas, local heat)



The power station constructed in 2019/2020 on the northern end of the Dortmund-Brackel training ground combines the power and heating supply for their entire training ground under one roof. Two separate heating networks are supplied: one for the buildings and one for heating the pitch. At the training facility in Dortmund-Brackel, the buildings are connected to an integrated energy supply system operated by DEW21. 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 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. Most of the buildings at the training ground are supplied by an efficient, gas-powered combined heat and power (CHP) unit, which is operated by DEW21. 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.

Energy intensity		
Total energy consumption (kWh)		
18,633,321.78 kWh: 81,365 stadium seats		
	per seat	per home match
2023/2024	229.01 kWh	776,388 kWh
2022/2023	208.9 kWh	809,444 kWh
2021/2022	246.5 kWh	872,030 kWh

GHG emissions' intensity ²		
(Scope 1 + Scope 2): 81,365 stadium seats		
	per seat	per home match
2023/2024	30.7 kg CO₂	104.2 t CO₂
2022/2023	29.8 kg CO ₂	115.3 t CO ₂
2021/2022	35.1 kg CO ₂	124.3 t CO ₂

¹ Total consumption 2022/2023: 17.0 GWh

² All figures reported as CO₂ equivalents (CO₂e)

The photovoltaic system at the sports management offices has a kilowatt peak (kWp) of 17. This is the equivalent of generating approximately 13,000 kWh per year, covering approximately 15% 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. 399,509 kWh of renewable electricity was fed into Dortmund's grid in the 2023/2024 season (2022/2023: 384,477 kWh), reducing CO₂ emissions by 155 tonnes (2022/2023: 170 tonnes of CO₂) compared to the German electricity mix.

BVB's decarbonisation strategy

DFL 2.8

Borussia Dortmund is planning a number of energy efficiency projects to sustainably and continuously improve BVB's carbon footprint over the long term. In this way, with all things being equal, it aims to nearly halve its location-based Scope 1 and 2 emissions by the 2029/2030 season (baseline: 2023/2024). Providing that all measures in the decarbonisation strategy are implemented according to plan, we aim to be carbon-neutral (market-based) by 2040.

Measures for SIGNAL IDUNA PARK

The task of modernising SIGNAL IDUNA PARK's energy supply is a challenging one because the stadium is highly complex due to its age and construction. In the 2022/2023 season, ina Planungsgesellschaft did a comprehensive survey of SIGNAL IDUNA PARK's energy performance. The findings of that survey have been incorporated into the decarbonisation strategy for SIGNAL IDUNA PARK.

Within the context of this strategy, we are continuously planning energy-focused measures to be implemented in the course of the coming seasons. These include the "Green Heat" (Grüne Wärme) project which will see the stadium connected to the district heating grid and has the potential to reduce carbon emissions by up to 590 tonnes per year. We are also planning to replace the rooftop photovoltaic system with a much bigger system and equip SIGNAL IDUNA PARK with a utilisation-optimised battery storage system. These measures can result in up to 1,450 tonnes fewer in carbon emissions. Another initiative is to reduce the inflow temperature for water fed into the pipelines at SIGNAL IDUNA PARK during the summer months and when hot water is supplied. BVB is also investigating the possibility of using geothermal heat from mine water in the area surrounding the stadium.

All of the potential for savings described for the planned projects represent estimates and extrapolations based on assumptions.

Measures for the Football Academy and Brackel

The challenge of improving energy performance at the Brackel training ground is somewhat less complex. The potential to optimise energy consumption was already considered in detail 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 a new state-of-the-art and efficient central heating plant. In addition, the new sports management offices building was certified as a sustainable building.

As one of the first measures in the course of decarbonising the energy supply, BVB Evonik Football Academy's supply was converted from the fossil energy source gas to air-to-water heat pumps in cooperation with our sustainability partner Stiebel Eltron. A carbon-neutral heat supply in Brackel is slated for installation by the 2028/2029 season. The energy manager and external engineering firms are currently pushing ahead with planning for this major project.

Further projects for the stadium and the training ground in Brackel are currently being considered or are in the planning stage. «

Additional measures

Scope 3

GRI 305-3

Borussia Dortmund assessed its Scope 3 emissions for the first time in the 2022/2023 season. 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. The auditor's engagement did not cover the Scope 3 screening.

Results of the Scope 3 screening

GRI 305-3, DFL 2.7

Following last year's first-time Scope 3 emissions screening, an initial inventory was created and serves as the baseline for calculating scope 3 emissions systematically. The Greenhouse Gas Protocol describes eight upstream and seven downstream categories for these emissions. The categories


of relevance to BVB were validated and an initial quantification of the Scope 3 emissions was 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. The figures were calculated for the past 2023/2024 season.

BVB's emissions

	2023/2024		2022/2023	
	Quantity of emissions tonnes CO ₂ e	Share of emissions in %	Quantity of emissions tonnes CO ₂ e	Share of emissions in %
Emissions				
Scope 1 Direct emissions	1,036.0	2.3	1,199.1	3.5
Scope 2 Indirect emissions from energy procurement (market-based)	1,464.9	3.2	1,222.0	3.5
Scope 2 Indirect emissions from energy procurement (location-based)	5,105.0	-	5,029.5	-
Scope 3 Indirect emissions (market-based)	42,994.9	94.5	32,065.1	93.0
Total Scope 1, 2 and 3 emissions (Scope 2 and 3 market-based)	45,495.8	100.0	34,486.2	100.0




Facts and figures



3867.7 t
Reduction in CO₂ emissions through use of green electricity

145.32
kWh energy intensity per stadium seat

492,691
kWh energy intensity per home match



11,824,584.77
kWh energy consumed at SIGNAL IDUNA PARK

BVB's Scope 3 emissions

GRI 305-3, DFL 2.8

Scope 3 category			Volume of emissions in tonnes CO ₂ e	Share of emissions in %
Scope 3.1	Purchased goods and services Food and beverages, packaging, merchandise purchasing, maintenance, building work	The calculation includes CO ₂ e emissions from the production of food and beverages, packaging, merchandise and purchased building work in relation to property maintenance.	12,722.38	29.59
Scope 3.2	Capital goods Investments in buildings	This includes the CO ₂ e emissions linked to investments in buildings.	6,275.12	14.60
Scope 3.3	Fuel- and energy-related emissions (market-based), not included in Scope 1 or Scope 2	Includes market-based and location-based CO ₂ e emissions of the upstream value chain not categorised as Scope 1 or 2.	583.07	1.36
Scope 3.3	Fuel- and energy-related emissions (location-based), not included in Scope 1 or Scope 2	see above	-	-
Scope 3.4	Upstream transportation and distribution Deliveries for match operations and merchandising	The calculation of CO ₂ e emissions includes deliveries relating to merchandise.	135.52	0.32
Scope 3.5	Waste Business, training and match operations	Includes the CO ₂ e emissions related to the disposal of the waste from business, training and match operations reported in the waste balance sheet.	480.32	1.12
Scope 3.6	Business travel, train travel, scheduled flights, team flights, hotel stays	The calculation for CO ₂ e emissions linked to employee business travel is based on rail kilometres travelled, scheduled flights taken, team flights and hotel stays booked via Best Travel.	3,343.98	7.78
Scope 3.7	Employee commuting	The calculation of CO ₂ e 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.	882.69	2.05
Scope 3.8	Leased assets Fan shops	Takes into account the CO ₂ e emissions related to supplying leased fan shop space with heat and electricity.	55.1	0.13
Scope 3.9	Downstream transportation and distribution Post and merchandising shipments	Takes into account the CO ₂ e emissions connected to the sending of merchandising post and parcels.	465.52	1.08
Scope 3.10	Processing of sold products			Not relevant
Scope 3.11	Use of sold products (fan mobility)	This item represents the emissions linked with BVB fan mobility at home and away matches. The calculations are based on the one hand on two fan mobility surveys from 2022 and 2024 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.	17,999.69	41.86
Scope 3.12	End-of-life treatment of sold products Disposal of sold merchandise	Takes into account the CO ₂ e emissions expected upon disposal of items of merchandise sold during the season once they reach the end of their useful lives.	15.39	0.04
Scope 3.13	Leased assets		36.12	0.08
Scope 3.14	Franchise			Not applicable
Scope 3.15	Capital expenditure			Not relevant
Total Scope 3 (market-based)			42,994.9	100.0

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. BVB and DEW21 cooperate closely to that end. The partnership runs until 30 June 2030, and DEW21's officially licensed BVB products for green gas („BVB VOLLGAS“) and electricity („BVB VOLLSTROM“) will be offered across Germany.

EU TAXONOMY

» Helping to meet the European Union's environmental objectives

The introduction of the EU Taxonomy Regulation is intended to channel investment flows from the financial sector into environmentally sustainable economic activities. In this way, the European Union aims to promote the transition to a climate-neutral, resource-efficient and more circular economy.

In accordance with Article 8 of Regulation 2020/852 of the European Parliament and of the Council and Delegated Regulations 2021/2178 and 2023/2486, BVB is required to report on how Borussia Dortmund contributes to the EU's six environmental objectives. The following table shows the Taxonomy-eligible and Taxonomy-aligned portions of revenue (turnover), capital expenditure (CapEx) and operational expenditure (OpEx).

In the 2021/2022 and 2022/2023 financial years, revenue (turnover), capital expenditure (CapEx) and operational expenditure (OpEx) were calculated for the activities related to the environmental objectives of climate change mitigation (CCM) and climate change adaptation (CCA). The criteria for the remaining four environmental objectives of the Taxonomy were published in June 2023, meaning that these criteria applied to Borussia Dortmund's business activities for the first time in the 2023/2024 season. The other environmental objectives are "sustainable use and protection of water and marine resources" (WTR), "transition to a circular economy" (CE), "pollution prevention and control" (PPC) and "protection and restoration of biodiversity and ecosystems" (BIO).

Procedure for determining Taxonomy eligibility and alignment

An economic activity is considered Taxonomy-eligible if it is covered by the EU Taxonomy and potentially makes a significant contribution to achieving at least one of the six environmental objectives. Taking into account cost-benefit aspects, only those activities that exceeded the defined materiality threshold of EUR 1 million were taken into account when determining Borussia Dortmund's Taxonomy-eligible economic activities. The materiality threshold relates to Taxonomy-eligible revenue (turnover), capital expenditures (CapEx) and operating expenditures (OpEx).

Taxonomy-aligned economic activities are those that make a significant contribution to one of the six environmental objectives and do not have a significant adverse impact on one or more other environmental objectives (do-no-significant-harm criteria, DNSH criteria). In addition, Borussia Dortmund must comply with the required minimum safeguards for all business activities, which relate to respect for human rights, social and labour standards, anti-corruption, fair competition and taxation. If these three factors are met, an economic activity is considered Taxonomy-aligned.

Environmentally relevant economic activities

SIGNAL IDUNA PARK and the Brackel training ground are essential to our core business. The administration buildings also play a vital role in maintaining match operations, which are Borussia Dortmund's core business. Therefore, in connection with the environmental objective of "climate change mitigation" (CCM), the economic activity "Acquisition and ownership of buildings" (CCM 7.7) was also defined as relevant (Taxonomy-eligible) to Borussia Dortmund's core business under the EU Taxonomy.

The Taxonomy-eligible economic activity "Acquisition and ownership of buildings" (CCM 7.7) covers the ownership of our stadium and the buildings in Brackel. The buildings in Brackel include a number of training pitches as well as the professional building, the Youth Academy, the residence hall and a multifunctional building for stewards and other administrative

staff in the athletics departments. In addition, the administration building for BVB Event & Catering GmbH and Borussia Dortmund's sports management offices are included under CCM 7.7.

According to the EU Taxonomy, only buildings which have a class A EPC or fall within the upper 15% of national or regional building standards make a material contribution to climate protection. Because our existing buildings have not yet received any energy performance certificates, buildings which fall under economic activity CCM 7.7 were reported in 2023/2024 as non-Taxonomy-aligned.

No economic activities of relevance to climate objectives CCA, WTR, PPC or BIO were identified in 2023/2024. Nor were any enabling or transitional activities identified.

Calculating the Taxonomy KPIs

The total figures for the Group which form the basis of calculation pursuant to the EU Taxonomy were as follows for the 2023/2024 season: turnover: EUR 509,110 thousand (2022/2023: EUR 418,239 thousand); CapEx: EUR 149,985 thousand (2022/2023: EUR 166,354 thousand); OpEx: EUR 12,116 thousand (2022/2023: EUR 3,808 thousand). Pursuant to the EU Taxonomy, turnover was equivalent to the revenue reported in the consolidated income statement. CapEx was calculated based on the consolidated statement of changes in equity in accordance with IFRS and comprises the total additions for property, plant and equipment and intangible assets. Capital expenditures are not an element of the CapEx budget pursuant to the EU Taxonomy. Pursuant to the EU Taxonomy,

operational expenditures comprise all direct, uncapitalised costs attributable to research and development, building renovation work, short-term leases, maintenance and repairs and all other direct expenditures in connection with the daily maintenance of property, plant and equipment.

Turnover

DFL 2.7

Economic activity 7.7 "Acquisition and ownership of buildings" has been identified as Taxonomy-eligible. Turnover in connection with this economic activity is the revenue attributable directly to BVB's land and buildings, which amounted to EUR 117,620 thousand (2022/2023: EUR 98,398 thousand). This revenue includes all income from match operations (EUR 51,922 thousand), income from conference and catering operations (EUR 23,545 thousand), income from event organisation (EUR 4,921 thousand), income from rental and leasing (EUR 2,935 thousand) and stadium-related income from sponsoring and advertising agreements (EUR 34,297 thousand). The share (proportion) of Taxonomy-eligible turnover was 23.10% of total revenue (2022/2023: 23.53%). The turnover KPI changed only slightly year on year because the change in Taxonomy-eligible turnover was directly proportionate to that for total revenue.

The turnover 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 Note (16) to the consolidated financial statements.

CapEx KPI

Capital expenditure in connection with Borussia Dortmund's buildings and land amounted to EUR 21,384 thousand in the 2023/2024 season (2022/2023: EUR 13,411 thousand). The proportion of Taxonomy-eligible capital expenditures was thus 14.26% (2022/2023: 8.06%). The year-on-year increase in the CapEx KPI was due primarily to the completion of the new catering annex at the stadium. In addition, the Bistro 09 was also completed and a number of VIP suites in the stadium renovated. Furthermore, three LED big screen displays serving as advertising space were installed in the outer façade of SIGNAL IDUNA PARK. A number of smaller and larger renovation projects were completed at the stadium in connection with the European Championship. The larger projects included the expansion of the container area at the stadium.

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 Notes (1) and (2) to the consolidated financial statements.

OpEx KPI

The Taxonomy-eligible operating expenditures in connection with activity 7.7 "Acquisition and ownership of buildings" amounted to EUR 4,753 thousand (2022/2023: EUR 3,808 thousand). These expenditures included BVB's expenses for land and building repairs and maintenance. The proportion of Taxonomy-eligible operating expenditures was thus 39.23% (2022/2023: 58.81%).

The year-on-year increase in operating expenditures was due to the comprehensive renovation of the main girders at SIGNAL IDUNA PARK in the 2023/2024 season.

The OpEx calculation was based on the disclosures in Annex I paragraph 1.1.3. of the Delegated Regulation (EU) 2020/852 and consisted of BVB's uncapitalised costs relating in particular to maintenance and repairs and short-term leases.

It should be noted that the EU Taxonomy does not cover every relevant economic activity of Borussia Dortmund, meaning that the majority of economic activities are presented across the board as non-Taxonomy-eligible. Therefore, economic activity which nonetheless may be aligned with the EU's environmental objectives are not included in the EU Taxonomy. «



Reporting form

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure for the 2023/2024 financial year

	2023/2024 financial year			Substantial contribution criteria						DNSH criteria						Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, 2022/2023	Category enabling activity	Category transitional activity	Proportion of CapEx/ Total CapEx		
	Code	Absolute CapEx	Proportion of CapEx	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity				Minimum safeguards	Taxonomy-aligned per objective	Taxonomy-eligible per objective
	#	TEUR	%	J; N; N/EL	J; N; N/EL	J; N; N/EL	J; N; N/EL	J; N; N/EL	J; N; N/EL	J/N	J/N	J/N	J/N	J/N	J/N	J/N	%	E	T		
Economic activities																					
A. Taxonomy-eligible activities																					
A.1. Environmentally sustainable activities (Taxonomy-aligned)																					
n/a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%				
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1.)		0	0.00	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%				
Of which Enabling		0	0.00	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%	E			
Of which Transitional		0	0.00	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%		T		
A.2. Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned activities)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL												
Acquisition and ownership of buildings	CCM 7.7	21,384	14.26	EL	EL	N/EL	N/EL	N/EL	N/EL								8.06%				
CapEx of Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned activities) (A.2)		21,384	14.26	14.26%	0%												8.06%				
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		21,384	14.26	14.26%	0%												8.06%				
B. Taxonomy non-eligible activities																					
CapEx of Taxonomy non-eligible activities		128,601	85.74																		
Total		149,985	100.00																		

Reporting form

Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities – disclosure for the 2023/2024 financial year

	2023/2024 financial year			Substantial contribution criteria						DNSH criteria						Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, 2022/2023	Category enabling activity	Category transitional activity	Proportion of OpEx/ Total OpEx		
	Code	Absolute OpEx	Proportion of OpEx	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity				Minimum safeguards	Taxonomy-aligned per objective	Taxonomy-eligible per objective
	#	TEUR	%	J; N; N/EL	J; N; N/EL	J; N; N/EL	J; N; N/EL	J; N; N/EL	J; N; N/EL	J/N	J/N	J/N	J/N	J/N	J/N	J/N	%	E	T		
Economic activities																					
A. Taxonomy-eligible activities																					
A.1. Environmentally sustainable activities (Taxonomy-aligned)																					
n/a	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%				
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1.)		0	0.00	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%				
Of which Enabling		0	0.00	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%	E			
Of which Transitional		0	0.00	0%	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%		T		
A.2. Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned activities)				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL												
Acquisition and ownership of buildings	CCM 7,7	4,753	39.23	EL	EL	N/EL	N/EL	N/EL	N/EL								58.81%				
OpEx of Taxonomy-eligible but not environmentally sustainable activities (non-Taxonomy-aligned activities) (A.2)		4,753	39.23	39.23%	0%												58.81%				
A. OpEx of Taxonomy-eligible activities (A.1+A.2)		4,753	39.23	39.23%	0%												58.81%				
B. Taxonomy non-eligible activities																					
OpEx of Taxonomy non-eligible activities		7,363	60.77																		
Total		12,116	100.00																		

CONSERVATION AND ENVIRONMENTAL PROTECTION

GRI 305-3, DFL 2.7

CONCEPT AND OBJECTIVES

GRI 3-3, DFL 2.1

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, water consumption, raising awareness of environmental issues and conserving biodiversity, our merchandising products, and sustainable events. BVB has introduced an environmental management system which it had certified externally as ISO 14001-compliant in the spring of 2024.

The management system is coordinated by BVB's Environmental Manager. Its goals, measures and KPIs are defined so as to achieve a structured approach to the tasks and issues relevant to environmental management and to continually improve Borussia Dortmund's environmental performance. The specific goals derived from the management system include reducing overall electricity and water consumption, improving environmental awareness among the club's employees, and reducing the amount of fuel used by the vehicle fleet.

To achieve these goals, Borussia Dortmund put together an operational environment team in the past season, which brings together employees from Corporate Responsibility, IT, Facility Management, Organisation and Fleet Management at the parent company. Subsidiaries besttravel dortmund GmbH, BVB Event und Catering GmbH, BVB Merchandising GmbH, BVB Evonik Fußballakademie GmbH and BVB Stadionmanagement GmbH are also involved in the environment team's work. Much of the action taken concerns the operations of the subsidiaries and less so the parent company. Together, the environment team addresses the specific environmental tasks and issues that are defined each year in the respective material topics as part of the sustainability strategy.

Beyond ISO 14001, environmental responsibility is a key element of Borussia Dortmund's holistic approach to sustainability management. BVB leveraged multiple events and initiatives to reinforce and reaffirm its focus on the key topic of conservation and environmental protection in the past season, such as biodiversity day, extracting honey with the Borsig bees, the "Doppelpass" sport and environment initiative run by BVB's "leuchte auf" foundation, and the BVB Educational Garden where children at an early age can get a grasp of how important exercise and diet are.



In the summer of 2024, Borussia Dortmund began using a software-based data management tool to promote transparency and improve data management. Another aim is to free up internal capacities for the constant rise in data and reporting requirements, and facilitate structured and data-based management as well as transparent reporting.

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

Resource consumption and approach to food

GRI 306-1, DFL 2.5, 2.8

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, 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 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.

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. Our intention is to constantly reduce food waste by planning quantities in detail (2023/2024: -158.8t at the stadium and -10.6t at the Brackel training ground). In addition, BVB regularly served people in need from its staff restaurant. Although the main focus of this initiative was to foster social inclusion, it also contributed to a reduction in food waste.

In August 2023, we revised our food strategy, set ourselves goals and came up with measures to achieve them. Taking a holistic view, the strategy also considers BVB's own responsibility within supply and value chains. For instance, issues of BVB's own resource efficiency and effectiveness must be clarified, as must aspects relating to the principle "reduce, reuse, recycle". This responsibility also extends to safeguarding and improving animal welfare within the value chain. For the new season, the plan is to look into including regional organic meat and expanding the range of fair trade products on offer. In addition, the newly opened Bistro09 located adjacent to the BVB sports management offices next to the B1 highway will pilot an initiative for customers to take home doggy bags so as to continue steadily reducing the amount of food waste. Another important step in increasing transparency is the switch to waste tracking by weight in the Group-wide ESG tool.

Waste and recycling

GRI 306-2, 306-3, 306-4, 306-5, DFL 2.7

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 are optimising our business operations and activities and ensuring that waste is separated as best as possible for further processing.

We began to improve our waste management in the past season, and in a first step modernised the waste container area to facilitate improved waste sorting. We also implemented Tork PaperCircle® at SIGNAL IDUNA PARK so that used paper towels can be recycled and reused in other paper products.

On a general note, Borussia Dortmund complies with all the requirements of commercial waste management regulations. Most of the residual waste is sorted as best as possible, ensuring a higher recycling rate and supporting the circular economy. There are various ways to achieve this. One is to raise awareness of waste separation among stakeholders on and around match days, in particular among our fans and employees. An adequate number of bins to ensure waste separation is a fundamental prerequisite for this – something we are successively checking and implementing in cooperation with our waste management provider.

On the whole, 1,039.9 tonnes more waste was disposed of in the season ended than in the preceding season. One reason is the team's longer run in the Champions League and the higher number of home matches this involved. The vast majority, 53.8% of the total waste, was produced at SIGNAL IDUNA PARK.

Waste in the 2023/2024 season

in tonnes	
Total	1,039.90
Broken down by waste category	
Mixed packaging	78.80
Waste paper	68.08
Construction waste	33.75
Wood waste	32.50
Plant waste	35.80
Waste glass	25.82
Waste plastic	14.00
Bulk waste	5.05
Waste electrical goods	4.00
Hazardous waste	0.89

Reusable cup system

GRI 306-4, 306-5

Taken as a whole, our objective is to ensure a beverage container system that is as environmentally friendly as possible and saves the most resources. After fans had been kept away for a period in previous seasons due to the pandemic, the season ended saw the reusable cup system reintroduced and maintained for the entire season, with the sole exceptions of the away team block and the south terrace for safety reasons.

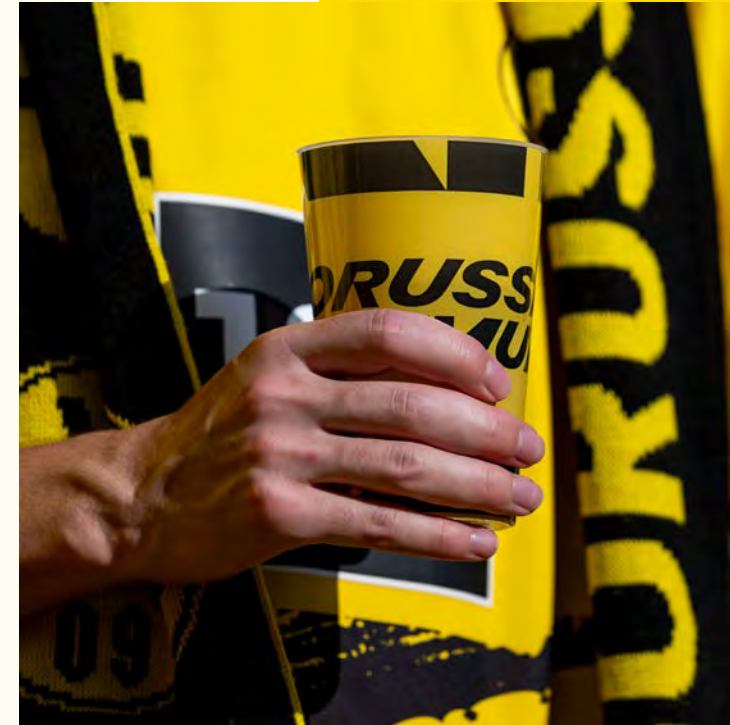
Water and waste water

GRI 303-1, 303-2, 303-3, DFL 2.6

Using water and waste water responsibly is important to us, since managing the grass pitches and operating the stadium are very water-intensive: upkeep of the stadium pitch and training ground requires a high level of consumption in particular, as does the waste water 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 doing so reducing our use of fresh water. In large part, water metres are installed at individual locations in order to collect detailed information about our water consumption.

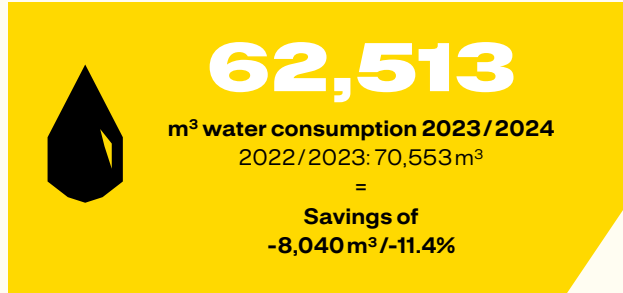
The past season saw the first discussions to seek out potential approaches to further reduce our fresh water consumption. The initial ideas have been noted and will be followed up on in the following season. A major workshop on reducing fresh water consumption that will involve a number of departments is already being planned. Borussia Dortmund's waste water is routed to the city's canal system in compliance with the applicable requirements. The water used for the pitches is absorbed by the grass or evaporates; any excess water seeps into the ground.

The pitches at the training ground in Dortmund-Brackel 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. Going forward, a monitoring system will be 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.



Facts and figures

GRI 303-3



The fresh water consumption in the 2023/2024 season totalled 62,513m³ (2022/2023: 70,553m³), of which 40,809m³ for SIGNAL IDUNA PARK (2022/2023: 34,035m³) and 17,255m³ for the Brackel training ground (2022/2023: 32,089m³). The decrease is due primarily to the higher average rainfall in financial year 2023/2024 as compared with 2022/2023, and to BVB's improved water management. Overall, fresh water use decreased by 8,040m³ or 11.4% (2022/2023: 8,860m³ or 12.6%).

Promoting environmental awareness

It is very important for us at BVB to help raise awareness of environmental protection, the consequences of climate change and the need to conserve biodiversity. The aims are both to raise awareness among BVB's own staff and to enable extracurricular education for children and young people. An internal environmental education initiative is planned for staff.

Externally, 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 59–63), and on the other content published on social media and targeted campaigns that are open to all. These include the initiatives described in the most recent sustainability reports, which BVB continues to support, such as the "Stadt.Nah. Tour" project and WWF Junior Nature Day (more information can be found in the sustainability report for the 2022/2023 reporting period, which can be accessed on BVB's website).

ADDITIONAL MEASURES

"Stadtradeln" cycling initiative

The first "Stadtradeln" cycling initiative took place between 5 and 25 May 2024. In the context of this annual international event, all people living and working in Dortmund, school pupils, trainees and students are invited to get on their bikes to promote climate action and cycling. BVB helped out by promoting the initiative internally and in externally, and ultimately 6,521 participants chalked up a total of almost 1.2 million km by bike – a new record for Dortmund. That put the city in 14th place nationwide in 2024, and prizes were awarded at a relaxed after-work ceremony on 27 June.

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. With more than 35,000 items ordered (spread over two years), the club collection launched in November 2023 is by far the largest mono-branded textiles collection. The textiles were sourced from the From Field to Fanshop project described below. Further textiles collections, including GOTS and Fairtrade, were brought to market during the 2023/2024 season.



In India, BVB is supporting the transition from traditional to organic cotton



BVB delegation visiting an education and sports programme receiving funding in Gujarat

From Field to Fanshop

Borussia Dortmund participates in the From Field to Fanshop initiative, which helps small-hold farmers in India make the transition from traditional to organic cotton. Nine clubs from the first and second Bundesliga division, including BVB, use the resulting organic cotton for their fan merchandise. The initiative does not just promote environmentally friendly agriculture, it also offers education and sports programmes for the crop-producing areas to improve the living conditions of the local communities.

Wild Plastic

Following a successful pilot project in the 2022/2023 season, the change was made permanent last season and Borussia Dortmund works with Wildplastic for the packaging used to ship merchandise (sports and leisure clothing only).

Wildplastic collects waste plastic from the natural environment and recycles it into new, environmentally-friendly products. The initiative is aimed at reducing plastic waste and supporting the recycling industry so as to contribute to a cleaner environment – primarily in the global south – and create jobs.

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 successful 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 and at the same time present challenges. 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.

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. We collected data on our vehicle fleet's fuel consumption and the number of kilometres travelled by train for business trips. To lock in permanent sustainability gains in the mobility linked with BVB's activities, and to seek out solutions to make this happen, Borussia Dortmund maintains an ongoing dialogue with relevant stakeholders, in particular the City of Dortmund, the All-German Cycling Club (ADFC) and our sustainability partner, Dortmunder Stadtwerke (DSW21).

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. In the past season, fan mobility was particularly high due to a long and successful run in the Champions League. The team reached the quarter-final, the semi-final and the final itself – three international away matches more than in the previous season. These extra fixtures meant more flights for the team and fans. A total of 1.9 million spectators came to



the team's 24 home matches at SIGNAL IDUNA PARK in the 2023/2024 season (2022/2023: just under 1.7 million 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.

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.

Survey on mobility habits

DFL 2.3, 3.1

To promote the goal of making match operations more environmentally friendly, BVB and Sustainability Partner DSW21 survey the mobility habits of spectators. The first survey in October 2022 at the home match against VfB Stuttgart showed that 32% of fans travelled by car, 47% by bus and rail, and 21% by foot or bike, meaning that two-thirds of fans are already using an environmentally-friendly means of transport.

A second survey was carried out at the match against Augsburg in May 2024, which showed that cars were carrying somewhat more passengers than in the previous survey (2024: 2.4 people per car; 2022: 2.49 people per car) and that the carbon emissions per home match had reduced from 279 tonnes of CO₂ in 2022 to 269 tonnes of CO₂ in 2024.

Regular surveys are planned to gain a better understanding of our fans' mobility habits as they travel to and from SIGNAL IDUNA PARK on match days. Emissions reductions will continue to be driven forward as fans rethink or make at least small changes in their mobility habits and the range of low-emission alternatives on offer increases (electric buses, energy-saving trains and trams).

Team travel

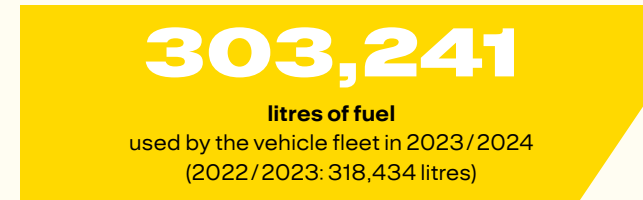
Travel in professional sports – team flights in particular – are a focus of public criticism. Reducing travel time to a minimum is an important part of our security concept and optimally

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 CO₂e emissions from team flights as part of the Scope 3 screening. These amounted to 1,329 tonnes of CO₂e in the 2023/2024 season (2022/2023: 1,307 tonnes of CO₂e). In the 2023/2024 season, BVB offset 1,329 tonnes of CO₂ emissions from team flights (2022/2023: 1,114 tonnes of CO₂) with recognised certificates. The incurred expenses amounted to EUR 39,864 (2022/2023: EUR 25,628).

Vehicle fleet

There were 181 vehicles in the fleet as at the 30 June 2024 reporting date, of which 21 were all-electric and 13 were hybrid EVs (166 vehicles as at 30 June 2023, of which 6 electric and 10 hybrid). We have added further e-charging stations at the training ground in Dortmund-Brackel to promote the switch to electric and hybrid vehicles. The fleet consumed 303,241 litres of fuel in 2023/2024 (2022/2023: 318,434 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). The decrease by 15,193 litres (4.77%) is due to the higher share of electric vehicles in use.

In an effort to go climate neutral, our employees travelled a total of 383,463 km by rail in the 2023/2024 season (2022/2023: 415,419 km).



Employee commuting

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 mobility survey showed that the CO₂e emissions from employee commuting generate an extrapolated figure of some 880 tonnes of CO₂e per year. Approximately 65% of staff use a car for their daily mobility needs, while 35% take public transport, cycle or walk.

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. On another note, 39 employees joined Team Dortmund in the Stadtradeln cycling campaign in the reporting period. For the 2024/2025 season, BVB will on request support its staff to buy a Deutschland-ticket nationwide public transport pass.

APPENDIX

- Combined separate non-financial group report page 113
- Limited Assurance Report of the Independent Practitioner page 115
- GRI index, including the ten principles of the UN Global Compact (UNGC) page 118
- Content index with regard to the DFL sustainability guidelines page 124
- Milestones in the 2023/2024 season - an overview page 125
- Publication details page 126

COMBINED SEPARATE NON-FINANCIAL GROUP REPORT

» This combined separate non-financial group report has been prepared in accordance with §§ 315b, 315c in conjunction with §§ 289c to 289e of the German Commercial Code (Handelsgesetzbuch, "HGB").

The separate non-financial group report was combined with the non-financial report of the parent and integrated into the 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
- Supply chain and product responsibility
- Corporate governance, compliance and risk management

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. The reasoning for this is described below.

The interest of fans, the public at large and sponsors in Borussia Dortmund is linked with its sporting success. Sporting success therefore serves as the basis for BVB's economic development. Moreover, BVB has a special responsibility for its employees in sport-related functions, because sports, in particular professional football, are particularly risky due to the risk of injury during training and matches.



BVB and its fans 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. Open dialogue, local social partnerships, compliance standards, anti-discrimination and inclusion are their modern-day counterparts. These pillars represent the foundation for our economic success as well.

Borussia Dortmund is committed to promoting diversity and fighting discrimination each and every day. At BVB, these values are woven into the fabric of our culture. One of the most important tasks for the club is to live up to its social responsibility. This includes preventing violence in football in order to protect against reputational harm as well as violations of human rights, each of which could have a materially detrimental impact on BVB's economic success.

Spectator safety is paramount. BVB has a great responsibility to guarantee traffic and operational safety. Risks to spectator safety can lead to considerable economic consequences for BVB.

The media and social networks play a vital role in how the public perceives BVB. They bolster BVB's economic and sporting development as well as its societal impact. Therefore, communication is an integral part of BVB's business model.

Employees are crucial to BVB's success. In order to ensure future viability, it is important to further boost the attractiveness of BVB as an employer, to foster BVB employees'

potential and to win people over to BVB. 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. In addition, our experiences with COVID-19 have shown what significant economic consequences are linked with health aspects.

Climate change represents one of the greatest challenges of our time, and the economy plays a key role in halting global heating. Economic risks lie in the development of energy and CO₂ prices, extreme weather events and the impending statutory obligations which will necessitate increased investment in physical infrastructure.

BVB is in constant contact with the widest range of stakeholder groups on a broad 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. This can lead to reputational damage. BVB has implemented a range of measures to prevent this, which are reflected in its work to fight discrimination, to protect children and adolescents, to promote inclusion and to ensure supply chain transparency.

BVB's efforts to combat corruption and bribery form part of the management's compliance and risk management strategy. BVB's business activities are based on responsible and ethical conduct throughout its entire business model, as corruption entails both financial risks and negative effects on competitive conditions and the social fabric of football.



Respecting human rights and combating corruption and bribery have always been key cornerstones of Borussia Dortmund's business activities. In light of the fact that the Company's sustainability strategy continues to evolve and given the development of expertise and the increasing external requirements, both issues, unlike in the previous year, are now classified as being "doubly material". «

LIMITED ASSURANCE REPORT OF THE INDEPENDENT PRACTITIONER

GRI 2-5

Limited assurance report of the independent practitioner regarding the non-financial reporting for the financial year from 1 July 2023 to 30 June 2024

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 (hereafter referred to as "the Company"), which was combined with the non-financial report of Borussia Dortmund GmbH & Co. KGaA, for the financial year from 1 July 2023 to 30 June 2024 (hereafter referred to as "non-financial reporting"). This combined non-financial report pursuant to Sections 289b to 289e, 315b and 315c HGB is included in the Company's sustainability report. The information which forms part of the combined non-financial report is marked with French quotation marks ("» (...) «").

Our limited assurance engagement did not cover the sections of the Company's sustainability report not marked with French quotation marks ("» (...) «") as well as the external sources of documentation or expert opinions referenced in the non-financial reporting.

RESPONSIBILITIES OF THE EXECUTIVE DIRECTORS

The executive directors of the Company are responsible for the preparation of the non-financial reporting in accordance with the requirements of Sections 289c to 289e HGB, Sections 315c in conjunction with 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.

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 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 (i.e., 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 for which clarifications have not yet been published in every 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 legal requirements and professional pronouncements, in particular the Professional Code of Conduct for German Public Auditors and German Sworn Auditors (BS WP/vBP) and the Quality Management Standards promulgated by the Institut der Wirtschaftsprüfer (IDW), and accordingly maintains a comprehensive quality management system that includes documented policies and procedures with regard to 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, with the exception of the external sources of documentation and websites including their content 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 2024, 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 misstatement 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.

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. Among 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 combined separate non-financial report for the financial year from 1 July 2023 to 30 June 2024 has not been prepared, in all material respects, in accordance with Sections 289c to 289e HGB, Sections 315c in conjunction with 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 Company's sustainability report not marked with French quotation marks ("» (...) «"), the external sources of documentation or expert opinions referenced in the non-financial reporting as well as the other parts of the sustainability report.

RESTRICTION OF USE

We issue the report as stipulated in the engagement letter agreed with the Company (including the "General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (German Public Auditors and Public Audit Firms)" as of 1 January 2024 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.

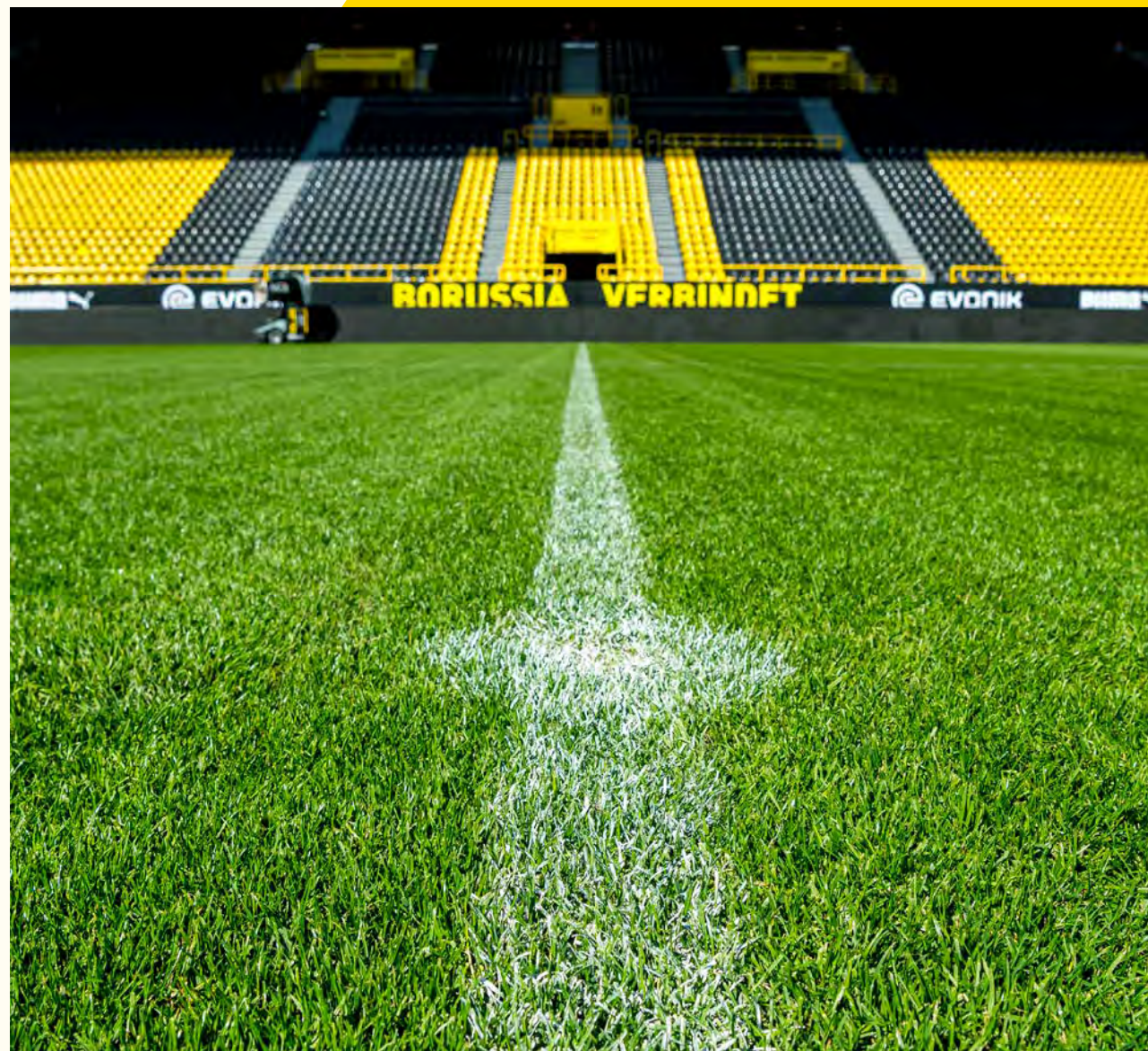
Düsseldorf / Germany, 16 August 2024

Deloitte GmbH

Wirtschaftsprüfungsgesellschaft

André Bedenbecker
Wirtschaftsprüfer
(German Public Auditor)

Dr. Matthias Schmidt



GRI 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 2023 to 30 June 2024

	Disclosure number		UNGC principles	Page/ direct answer	Comment
GRI 2: General Disclosures 2021					
The organisation and its report practices	2-1	Organisational details		9 – 11, 120	
	2-2	Entities included in the organisation's sustainability reporting		9, 120	
	2-3	Reporting period, frequency and contact point		121	
	2-4	Restatements of information			no restatements made
	2-5	External assurance		115 – 117	
Activities and workers	2-6	Activities, value chain and other business relationships		9	
	2-7	Employees		87, 88	
	2-8	Workers who are not employees			On match days: club volunteers and security and catering staff
Governance	2-9	Governance structure and composition		10, 11, 88	Further information in the Annual Report
	2-10	Nomination and selection of the highest governance body		10	Further information in the Annual Report
	2-11	Chair of the highest governance body		10	
	2-12	Role of the highest governance body in overseeing the management of impacts		10 – 13	
	2-13	Delegation of responsibility for managing impacts		24, 25	
	2-14	Role of the highest governance body in sustainability reporting		12	
	2-15	Conflicts of interest		12	
	2-16	Communication of critical concerns		12	
	2-17	Collective knowledge of the highest governance body		12	

	Disclosure number		UNGC principles	Page/ direct answer	Comment
Governance	2-18	Evaluation of the performance of the highest governance body			Further information in the Annual Report
	2-19	Remuneration policies			Further information in the Annual Report
	2-20	Process to determine remuneration			Further information in the Annual Report
	2-21	Annual total compensation ratio		12	
Strategy, policies and practices	2-22	Statement of sustainable development strategy		22, 23, 25 – 27	
	2-23	Policy commitments		14, 22, 23, 72, 73	
	2-24	Embedding policy commitments		14, 22, 23, 72, 73	
	2-25	Processes to remediate negative impacts			A corresponding procedure is initiated following the receipt of reports on the remediation of negative impacts. For reasons of sensitivity, no public report is made on this and follow-up measures.
	2-26	Mechanisms for seeking advice and raising concerns		14	
	2-27	Compliance with laws and regulations		14	
	2-28	Membership associations		15	
Stakeholder engagement	2-29	Approach to stakeholder engagement		17 – 19	
	2-30	Collective bargaining agreements		87, 88	
GRI 3: Material Topics 2021					
GRI 3: Material Topics 2021	3-1	Process to determine material topics		20, 21	
	3-2	List of material topics		21	
Focal points of our work and material topics					
Focal point "Professional football"			1, 2, 4, 5, 6, 10	30 et seq.	
Peak performance					
GRI 3: Material Topics 2021	3-3	Management of material topics		31 – 34	
	BVB *	Standings and points		33	* BVB disclosure
	BVB *	Net transfer income		33	* BVB disclosure
	BVB *	Participation in competitions		33	* BVB disclosure
	BVB *	Squad size		33	* BVB disclosure

	Disclosure number		UNGC principles	Page/ direct answer	Comment
Promoting youth football					
GRI 3: Material Topics 2021	3-3	Management of material topics		35 – 40	
	BVB *	Permanent staff at the Youth Academy (incl. U23s)		43	* BVB disclosure
	BVB *	Teaching staff		43	* BVB disclosure
	BVB *	Number of partner schools with players and total number of pupils		43	* BVB disclosure
	BVB *	Players' average school report grade at the three elite schools		43	* BVB disclosure
	BVB *	Coaches at the BVB Evonik Football Academy		43	* BVB disclosure
	BVB *	Number of youth players who become pros		43	* BVB disclosure
	BVB *	Kids and teenagers in Football Academy		43	* BVB disclosure
Focal point of our work: BVB, its fans and the region			1, 2	45 et seq.	
Fan community					
GRI 3: Material Topics 2021	3-3	Management of material topics		46 – 49	
	BVB *	Number of club members, fan clubs, fan club members and season tickets		47	* BVB disclosure
Diversity and anti-discrimination					
GRI 3: Material Topics 2021	3-3	Management of material topics		50 – 53	
	BVB *	Projects promoting a remembrance culture and historical and political education		52 – 53	* BVB disclosure
Spectator safety					
GRI 3: Material Topics 2021	3-3	Management of material topics		54 – 56	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories		55	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		56	
	BVB *	Incidents of racism, discrimination and violence		88	* BVB disclosure
Communication					
GRI 3: Material Topics 2021	3-3	Management of material topics		57 – 58	
	BVB *	Number of followers		58	* BVB disclosure
BVB's "leuchte auf" foundation					
GRI 3: Material Topics 2021	3-3	Management of material topics		59 – 62	
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs		59 – 60	
	413-2	Operations with significant actual and potential negative impacts on local communities		None	
	BVB *	Donations		62 – 63	* BVB disclosure

	Disclosure number		UNGC principles	Page/ direct answer	Comment
Focal point of our work: Economic approach			1, 2, 10	65 et seq.	
Economic success					
GRI 3: Material Topics 2021	3-3	Management of material topics		66–67	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed		67	
	201-2	Financial implications and other risks and opportunities due to climate change		14, 16	
	201-4	Financial assistance received from government		None	
	BVB *	Revenue trend and breakdown		66	* BVB disclosure
	BVB *	Spectator numbers, sold-out home matches		78	* BVB disclosure
	BVB *	Ticket prices		68	* BVB disclosure
	BVB *	Season ticket holders		68	* BVB disclosure
GRI 205: Anti-corruption 2016	205-1	1 Operations assessed for risks related to corruption		10	
	205-2	Communication and training about anti-corruption policies and procedures		54	Limited in steward training
	205-3	Confirmed incidents of corruption and actions taken		14	
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		72–74, 76, 77	
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers		75	will be determined in future, currently: number of vendors
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria		73, 75	
	308-2	Negative environmental impacts in the supply chain and actions taken		72–73, 93 et seq.	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria		73–74	
	414-2	Negative social impacts in the supply chain and actions taken		14	
GRI 417: Marketing and Labelling 2016		Tickets for VIP lounges sold			100%
	417-1	Requirements for product and service information and labelling		74	
	417-2	2 Incidents of non-compliance concerning product and service information and labelling		None	
	417-3	Incidents of non-compliance concerning marketing communications		None	

	Disclosure number		UNGC principles	Page/ direct answer	Comment
Sponsors					
GRI 3: Material Topics 2021	3-3	Management of material topics		77	
Economic factor in the region					
GRI 3: Material Topics 2021	3-3	Management of material topics		78	
GRI 203: Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts		78-79	See also " leuchte auf " foundation
	BVB *	Sold-out home matches		78	* BVB disclosure
Focal point of our work: Holistic HR work			3, 4, 5, 6	81 et seq.	
Responsible employer					
GRI 3: Material Topics 2021	3-3	Management of material topics		82, 87, 89	
GRI 401: Employment 2016	401-1	Benefits provided to full-time employees that are not provided to temporary or part-time employees		88	
	401-3	Parental leave		89	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system		89	
	403-2	Hazard identification, risk assessment, and incident investigation		89	
	403-3	Occupational health services		89	
	403-4	Worker participation, consultation, and communication on occupational health and safety		89	
	403-5	Worker training on occupational health and safety		54, 89	
	403-6	Promotion of worker health		89	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		89	
	403-8	Workers covered by an occupational health and safety management system		100%	
	403-9	Work-related injuries			Not yet assessed
	403-10	Work-related ill health		89	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee			Not yet assessed
	404-2	Programs for upgrading employee skills and transition assistance programs		86	
	404-3	Percentage of employees receiving regular performance and career development reviews		85	100%
	BVB *	Number of trainees		104	* BVB disclosure

	Disclosure number		UNGC principles	Page/ direct answer	Comment
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees		87	
	405-2	Ratio of basic salary and remuneration of women to men		87	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken		14, 72, 88	
Focal point of our work: Environmental responsibility			7, 8, 9	91 et seq.	
Energy and emissions					
GRI 3: Material Topics 2021	3-3	Management of material topics		93–96	
GRI 302: Energy 2016	302-1	Energy consumption within the organisation		94–95	
	302-3	Energy intensity		94	
	302-4	Reduction of energy consumption		95	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions		93, 94, 97	
	305-2	Energy indirect (Scope 2) GHG emissions		94, 97	
	305-3	Other indirect (Scope 3) GHG emissions		96–98	
	305-4	GHG emissions intensity		94–95	
	305-5	Reduction of GHG emissions		93, 94, 96	
Conservation and environmental protection					
GRI 3: Material Topics 2021	3-3	Management of material topics		105–109	
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource		107–108	
	303-2	Management of water discharge-related impacts		107–108	
	303-3	Water withdrawa		107–108	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts		106	
	306-2	Management of significant waste-related impacts		106–107	
	306-3	Waste generated		106–107	
Mobility					
GRI 3: Material Topics 2021	3-3	Management of material topics		110–111	
	BVB *	Travel to/from stadium by fans		110	* BVB disclosure
	BVB *	Vehicle fleet fuel consumption		111	* BVB disclosure

CONTENT INDEX WITH REGARD TO THE DFL SUSTAINABILITY GUIDELINES

(Effective from 1 January 2024)

Sustainability guidelines	Page	Sustainability guidelines	Page	Sustainability guidelines	Page
1 Club management and organisation		2 Environment and resources		3 Stakeholder	
1.1 Strategy	25 et seq.	2.1 Climate-, environment and resource management	74–75, 105	3.1 Involvement & communication	17, 52, 111
1.2 Organisation	24–25	2.2 Buildings & infrastructure	94–95	3.2 Diversity, inclusion & combating of discrimination	49, 50 et seq., 87
1.3 Finances	77	2.3 Mobility	110–111	3.3 Human resources	82 et seq., 87–88
1.4 Digitalisation	69	2.4 Energy	93	3.4 Health & safety	86, 89
1.5 Management & culture	85	2.5 Food management	75, 106	3.5 Sport	BVB sets an example against racism, hatred and intolerance: violence against women: Mehmet-Kubasik-Cup
1.6 Communication & transparency	17 et seq., 22–23, 126	2.6 Water	107–108	3.6 Fans	68–69; BVB extends an invitation for an open dialogue
1.7 Compliance	10, 14, 48–49, 68–69, 73, 88–89	2.7 Waste management	106–107	3.7 Social commitment	39 et seq., 42, 50, 52–53
		2.8 CO ₂ Emissions	93, 96 et seq.	3.8 Due diligence obligations in supply chains	72, 73, 75

MILESTONES IN THE 2023 / 2024 SEASON - AN OVERVIEW

Structural development of corporate responsibility work by establishing an ESG committee chaired by the top management

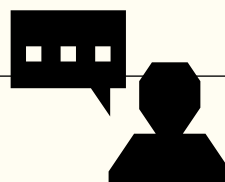
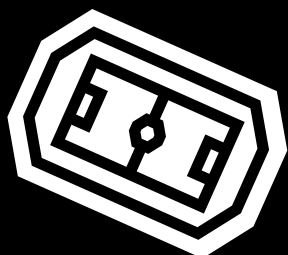
Third Party Code of Conduct launched

Official start of partnership with **WILDPLASTIC**, the provider of packaging made from recycled plastic

First action taken under **BVB's decarbonisation strategy**, e.g.:

"Green Heat" project launched, with SIGNAL IDUNA PARK connected to the district heating grid

BVB Evonik Football Academy transitions from gas to **air-to-water heat pumps** for energy supply

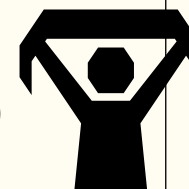


New project "**Haters lose!**" underscores BVB's stand against discrimination and digital hate

ISO 14001-compliant **environmental management system** launched, audited and certified

New **security concept** at SIGNAL IDUNA PARK

Number of club members hits **200,000** for first time (May 2024)



PUBLICATION DETAILS

GRI 2-1, 2-2, 2-3, DFL 1.6

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NOTES

This report was prepared in accordance with the 2021 GRI Standards and is Borussia Dortmund's eighth annual Sustainability Report. The basis of reporting has not changed as against the prior year. Please see pages 118 et seq. for an overview of the relevant GRI disclosures (GRI content index).

The reporting period is the 2023/2024 season. Unless explicitly stated otherwise, all information pertains to the period from 1 July 2023 to 30 June 2024. This report was also prepared in accordance with the reporting requirements of the UN Global Compact (Communication on Progress – CoP).

EXTERNAL CONSULTANTS

Silvester Group 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 combined 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 115 et seq.

EDITORIAL NOTES

The copy deadline for this report was 30 June 2024. Material developments up to and including 12 August 2024 were included in this report and explicitly referred to as such. The most recent Sustainability Report was published at the end of September 2023 for the 2022/2023 season.

In the interest of readability, this report does not differentiate between genders and primarily refers to the male gender. References to the male gender also apply to all genders.

SYSTEM LIMITATIONS

The financial figures are based on the consolidated group of Borussia Dortmund GmbH & Co. KGaA. The energy consumption of the local fan shops was included in the Scope 3 emissions. The representative offices in Singapore and Shanghai were not included in the environmental figures.



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