

**BMW
GROUP**



ROLLS-ROYCE
MOTOR CARS LTD

THE BMW GROUP STAKEHOLDER ENGAGEMENT POLICY

Progress through cooperation. Learning through dialog.

PUBLISHED BY

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<https://www.bmwgroup.com/en/company/dialogue.html> <http://www.bmwgroup.com/de/unternehmen/dialoge.html>



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1. INTRODUCTION

1.1. BASIC PRINCIPLES

The BMW Group operates in a highly interconnected world. Its business activities have an impact on the environment in which it operates and can affect the interests of a wide range of groups both directly and indirectly. Conversely, social trends and developments can influence many aspects of the BMW Group's business operations. Political processes and laws are influenced by stakeholders. The BMW Group believes in the importance of regular, transparent, and long-term dialog with its stakeholders.

As a global company with a complex value chain, the BMW Group's activities and products have an impact that extends beyond its employees and customers. Business partners, suppliers, media, politicians, scientists, associations, NGOs, investors, and other stakeholders have different views and expectations with regard to the BMW Group's business.

If their needs are addressed, this can positively influence the BMW Group's competitive position and long-term success. Identifying future expectations and requirements early on is a key factor for success. This requires a regular dialog with (affected) stakeholders.

A strategic and global approach to cooperation is essential to obtain and consider the views of (affected) stakeholders as well as to build trust and partnerships. A dialog with stakeholders does not necessarily imply that the BMW Group agrees with the position of the stakeholders and vice versa. Moreover, there is no guarantee that the identified problem can be resolved. Even if there is no agreement, the BMW Group remains of the opinion that dialog is essential in order to explain the



BMW Group's position to stakeholders and to understand the stakeholders' position. This dialog with stakeholders leads to reciprocal transparency, thereby fostering greater understanding, ultimately benefiting both parties in the long run.

In addition, the BMW Group is aware of its responsibility towards its stakeholders within the framework of a just transition. In the context of decarbonization, this just transition is crucial for ensuring that no one is left behind.

A social dialog between the BMW Group and the affected stakeholders, such as employees, is relevant in this context. It is essential to involve affected stakeholders and respect fundamental human rights. This also means that the benefits of electromobility, such as through the extraction of raw materials, must not be at the expense of local communities or indigenous peoples.

1.2. APPLICATIONS AND SCOPE

This policy addresses the engagement of BMW Group stakeholders. The processes and procedure described in this policy apply to BMW AG and all subsidiaries over which BMW AG exercises a controlling influence, either directly or indirectly. In addition, it provides all employees of the relevant specialist departments with a guideline for identifying, prioritizing, and communicating with stakeholders, as well as methods for engagement and risk management.



2. GOALS

The systematic search for stakeholder perspectives and expertise, along with understanding, addressing, and managing their expectations, enables the BMW Group to pursue various goals through stakeholder engagement:

Compliance with legal standards

Transparency
Knowledge transfer
Trust building
Information

Expectation management
Acceptance
Perception
Discussion

Innovative capacity
Openness
Collaboration

To achieve these goals, the BMW Group intends to

- increase the transparency of activities and decisions,
- inform its stakeholders about the context in which the BMW Group operates (e.g. the nature and structure of its business and key focus areas) and the business realities (e.g. political or organizational constraints),
- identify and address emerging conflicts early on, before they turn into risks,
- ensure that stakeholders have the opportunity to express any concerns regarding the BMW Group's activities at an early stage,
- understand the views and interests of affected stakeholders regarding the impact of the company,
- enhance the company's attractiveness both as a business and as an employer,
- collect positive feedback to identify opportunities,
- gather input and external expertise to further develop the strategy and enhance innovation capability,
- identify new trends and business opportunities and collaboratively work on solutions for future challenges,
- build trust in the BMW Group's strategy and stance on key issues, and
- address any additional requirements relating to the BMW Group's strategy.



3. MATERIALITY ANALYSIS

The materiality analysis is a process to determine material topics for sustainability reporting in line with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). It is based on dialog with the (affected) stakeholders and helps to explain the connection between the BMW Group and sustainability issues. The BMW Group invites various stakeholders to assess the relevance of topics from the perspective of the BMW Group. This helps the company to validate and prioritize key sustainability issues accordingly. Nevertheless, the BMW Group considers immaterial topics to be important. The analysis is performed annually.

In the materiality analysis, materiality is examined from two perspectives ("double materiality"): financial materiality ("from the outside in", meaning the impact on the company in terms of financial opportunities and risks) and impact materiality ("from the inside out", referring to the positive and negative effects the company has on its surroundings).

4. STAKEHOLDER IDENTIFICATION

The ESRS define stakeholders as follows: "Individuals or groups who can affect or be affected by the undertaking." There are two main groups of stakeholders:

- (a) **Affected stakeholders:** Individuals or groups that have interests that are affected or could be affected – positively or negatively – by the undertaking's activities and through its value chain; and
- (b) **Users of sustainability statements:** Primary users of general-purpose financial reporting (existing and potential investors such as lenders and other creditors, including asset managers, credit institutions and insurance undertakings) and other users of sustainability statements, including the undertaking's business partners, trade unions and social partners, civil society, and nongovernmental organizations.

Building on these definitions and through continuous assessment – considering new technologies, regulations, markets, and customers – the BMW Group has identified various stakeholders on a global scale:

STAKEHOLDER GROUPS	STAKEHOLDERS	Affected stakeholders	Users of sustainability statements
Politics	Political decision-makers		X
	Local decision-makers		X
Media	Media/ press		X
	Opinion leaders for the general public		X
Civil society	NGOs/ NPOs	X	X
	Citizens' initiatives	X	X
	Specific "affected communities"	X	X
	Networks		X
Suppliers	Associations		X
	Suppliers	X	X
Partners	Cooperation partners		X
	Distribution network (dealers, agents, importers)		X
Employees	Employees	X	X
	Employee representation		X
	Trade unions		X
Financial world	Capital market		X
	Investors including owners		X
Customers	B2B customers	X	X
	B2C customers	X	X
Science	Universities/ research		X

Identifying the key stakeholders of the BMW Group, along with their interests, expertise, and influence, is a crucial step towards successful stakeholder engagement. The BMW Group therefore evaluates and involves stakeholders based on the following criteria:

- Focus topic of the stakeholders
- Stakeholder expertise on key issues
- Stakeholders' expectations of cooperation with the BMW Group
- Stakeholder relationship with the BMW Group
- Opportunities for cooperation

4.1. DIGRESSION: AFFECTED COMMUNITIES

The CSRD and the associated ESRS give more weight to the "affected communities."

Affected communities are (according to the definition of ESRS 2 SBM 2 9a and 22):

- **Local communities:** "Communities directly living or working around the undertaking's operating sites, factories, facilities, or other physical operations, or more remote communities affected by activities at those sites,
- **Communities along the undertaking's value chain:** for example, those affected by the operations of suppliers' facilities or by the activities of logistics or distribution providers,
- **Communities at one or both endpoints of the value chain:** for example, at the point of extraction of metals or minerals or harvesting of commodities, or communities around waste or recycling sites, or
- **Communities of indigenous peoples"**
- **Vulnerable groups:** Groups that may be particularly vulnerable to impacts and/or marginalized, and specific groups within affected communities, such as women and girls.

The BMW Group is in contact with affected communities near its properties, as well as with indirectly affected communities at the locations of raw material extraction, such as indigenous peoples, based on due diligence within the value chain in the framework of on-site projects.

5. VARIANTS OF STAKEHOLDER ENGAGEMENT

In addition to engaging in specific stakeholder dialogs and interactions, the BMW Group participates in public and political discussions and maintains regular, intensive dialog with capital market participants.

The BMW Group is a member of numerous associations and organizations in various countries and typically participates on a voluntary basis. In individual cases, however, participation may also be based on legal requirements. More information on our cooperation in industry and automotive manufacturer associations can be found on the BMW Group website under [Advocacy](#).

In the most important individual markets as well as in selected growth markets, the BMW Group maintains representative offices or employs local staff for direct interaction with the public and political environment. This ensures the consistency and transparency of our dialog worldwide.

The BMW Group requests feedback from its stakeholders through a variety of mechanisms. Here are some examples of the most common interaction methods (this list is not intended to be exhaustive):

STAKEHOLDER GROUPS	STAKEHOLDERS	DIALOG RESOURCES PER STAKEHOLDER GROUP	DIALOG RESOURCES FOR ALL STAKEHOLDER GROUPS
Politics	Political decision-makers	<ul style="list-style-type: none"> Events, appointments, and discussion rounds/ round tables Neighborhood projects Press dates Working groups/ mobility council Association meeting 	<ul style="list-style-type: none"> One-to-one-meetings Dialogs Answers to ad hoc questions/inquiries BMW Welt/BMW Museum Plant tours Events, e.g. IAA Press releases Company website Brand website Social media Sustainability rankings Expert conferences Annual General Meeting Industry/sector dialogs Studies Mailbox: contact@bmw-group-dialogues.com Speak-up hotline Policies and statements (e.g. Code of Conduct, Diversity Charter, environmental statements, etc.) Quarterly and annual report
	Local decision-makers		
Media	Media/ press	<ul style="list-style-type: none"> Dialog in the context of press trips Press information/press releases New product presentations Test drives Trade fairs/ press conferences 	
	Opinion leaders for the general public		
Civil society	NGOs/ NPOs	<ul style="list-style-type: none"> Corporate citizenship report Innovation for impact Meetings Social Drive /BMW Group Award for Social Responsibility Participation of company experts in committees and working groups Memberships in initiatives and associations 	
	Citizens' initiatives		
	Specific "affected communities"		
	Networks		
	Associations		
Suppliers	Suppliers	<ul style="list-style-type: none"> Certificate course Supplier theme days 	
Partners	Cooperation partners	<ul style="list-style-type: none"> Dealership networks Training courses Partner Academy Dialogs with dealership organizations of the markets and importers 	
	Distribution network (dealers, agents, importers)		
Employees	Employees	<ul style="list-style-type: none"> Internal communication (town hall meetings, intranet, management information emails, awareness campaigns, etc.) Dialogs with managers Podcasts/ interviews with the Executive Board Cre8 idea management process/ CrowdInnovation/ Accelerator Employee survey BMW Group Academy/ training courses Works meeting Works council meeting Collective agreements and employment contracts with trade unions Working groups 	
	Employee representation		<ul style="list-style-type: none"> Various dialog formats
	Trade unions		
Financial world	Capital market	<ul style="list-style-type: none"> Conferences for/ with investors and analysts Financial statement press conference Capital market days 	
	Investors including owners		
Customers	B2B customers	<ul style="list-style-type: none"> Discussions with consumer bodies Customer satisfaction survey and market research Customer Interaction Center (CIC) My BMW App/MINI App 	
	B2C customers		
Science	Universities/research	<ul style="list-style-type: none"> Lectures at universities Dialogs with students Cooperation with schools & universities/chairs Mobility council ISMO (Student) internships and training programs, Bachelor/Master/Doctoral thesis 	

5.1. STAKEHOLDER ENGAGEMENT MANAGED BY THE BMW GROUP

The BMW Group encourages interaction with its stakeholders across all business activities and engages in continuous dialog with various stakeholders through one-to-one meetings, at conferences, or in response to specific inquiries.

The collaboration with stakeholders follows an established process. This approach helps to build lasting relationships, inform the BMW Group about its impact on (affected) stakeholders, and improve processes for future stakeholder engagement activities. Within the framework of stakeholder management, all legal and regulatory requirements, for example, from data protection laws or competition laws, are taken into account.

The process steps described in the following subsections specifically apply to overarching interactions with stakeholders led by the BMW Group. These include conferences and dialog formats to which the BMW Group has extended invitations, as well as expert panels such as the International Sustainable Mobility Research Platform (ISMO). Additionally, they apply to the update of the BMW Group Materiality Analysis, where the BMW Group discusses strategically relevant topics with a group of stakeholders.

Regular meetings or 1:1 dialog formats, for example, are expressly excluded from this process and the associated documentation and evaluation obligations.

5.1.1. PREPARATION

The controlling department sets up the appropriate dialog format for specific topics in coordination with the central unit responsible for the stakeholder engagement process (see section 5 "Variants of stakeholder engagement"). The type of dialog can vary based on various factors such as the topic, the stakeholders invited, or the urgency of the dialog.

5.1.2. IMPLEMENTATION

During interactions with stakeholders, the BMW Group assumes responsibility for an open and effective dialog, a constructive approach to criticism, and accepting and documenting all perspectives.

5.1.3. DOCUMENTATION & INFORMATION

The internal documentation includes the invitations, the summary of the discussions, the concerns and expectations of the stakeholders, and a list of results, such as recommendations, agreed decisions, and actions.

The documentation generally covers the following aspects:

- Type of dialog medium
- Place/time/channel
- Responsible department
- Invited stakeholders/ stakeholder groups
- Attendees currently present
- Main topic/agenda
- Minutes including
 - a summary of the discussions, concerns, and expectations of the stakeholders,
 - a list of results such as recommendations, agreed decisions, and actions.

The documentation must be sent to the central unit for stakeholder engagement.



5.1.4. EVALUATION

Stakeholder feedback is documented and analyzed. In addition, the dialog tools are evaluated in terms of their effectiveness, in order to improve them in the future.

The central office for stakeholder engagement collects the documentation of the stakeholder engagement activities that have taken place, as well as the feedback received through the channels specified in section 5.2 "Stakeholder engagement controlled by the stakeholders." The feedback and results are shared internally with the departments responsible for the specified aspects to discuss and evaluate them.

The consolidated results are forwarded to the relevant specialist strategy departments, e.g. Development, HR, etc., for evaluation. The specialist strategy departments discuss the feedback in terms of its significance and materiality as part of their strategies' environmental and trend analysis. Based on the considerations made, this ensures that

the contributions are incorporated not only into the relevant specialist strategies but also into the corporate strategy.

The Executive Board and the Supervisory Board are informed of the stakeholders' views and consolidated feedback at least once a year, depending on the extent of the feedback.

If immediate operational measures are required, the feedback is promptly forwarded to the relevant specialist department in order to assess the impact and, if necessary, eliminate or minimize it.

5.2. STAKEHOLDER ENGAGEMENT CONTROLLED BY THE STAKEHOLDERS

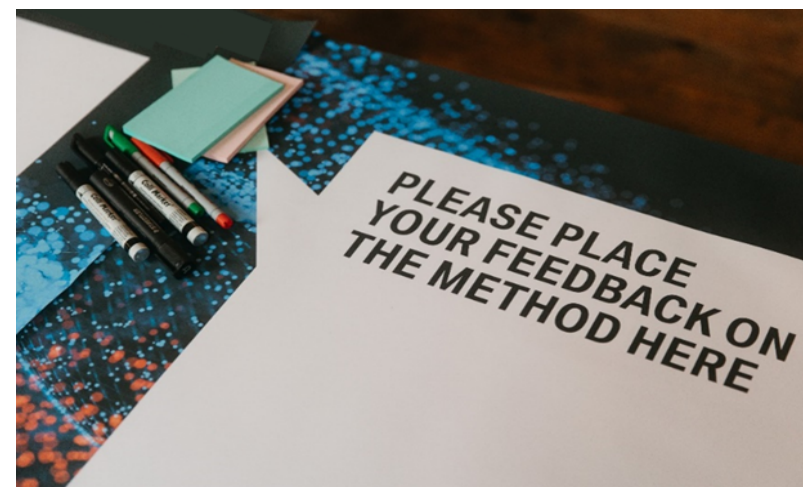
Stakeholders can also reach out to the BMW Group in different ways. Multiple communication channels are available to all stakeholders.

To be listed in the **BMW Group's stakeholder database** and invited to participate in certain dialogs, stakeholders can send an email to contact@bmw-group-dialogues.com. Stakeholders with **questions about sustainability** can send an email to Sustainability.communications@bmwgroup.com

If employees, customers, suppliers, or other external individuals **have any questions about compliance-related** topics, they can contact the **BMW Group Compliance Contact** by calling +49 89 382-60000 or sending an email to compliance@bmw-group.com. Furthermore, it is possible to **report potential legal violations** within the company anonymously and confidentially via the **BMW Group SpeakUP Line**. All information is thoroughly reviewed in line with the relevant regulations. In particular, we adhere to the prohibition on discriminating against genuine whistleblowers and are dedicated to upholding the presumption of innocence.

The BMW Group SpeakUP Line is accessible via local, toll-free numbers in over 30 languages in all countries where BMW Group employees are present. More information is available on the [BMW Group website](#).

Furthermore, the BMW Group is involved in **multi-stakeholder initiatives and projects that focus on specific raw materials as well as those that address a range of different raw materials**. A regular exchange with civil society and other relevant actors in the supply chain is an important part of managing critical raw materials.



6. RESPONSIBILITIES

To ensure a coordinated approach, secure the documentation, and share examples of best practices within the BMW Group and local operations, the main responsibility for the stakeholder engagement process lies with the Sustainability Communications departments, while various other departments or specialist divisions are also responsible for specific topics.

Munich, June 2026

REFERENCES

BMW Group Policy Statement on Respect for Human Rights and the relevant environmental standards https://www.bmwgroup.com/content/dam/grpw/websites/bmw-group.com/company/downloads/en/2025/BMW_Group_Compliance_Menschenrechte_Grundsatz_EN.pdf

BMW Group Website Advocacy <https://www.bmwgroup.com/en/company/advocacy.html>