

SUSTAINABILITY REPORT

FINANCIAL YEAR 2025



LEUPHANA
UNIVERSITÄT LÜNEBURG

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1. FOREWORD

Leuphana University Lüneburg has reported voluntarily and regularly on its sustainability performance since 2007. From the outset, this reporting approach, developed as part of a doctoral thesis, was tailored specifically to the issues relevant to a university and to the involvement of its stakeholders.¹ With this report, Leuphana takes the next step in its sustainability reporting and, for the first time, presents a report aligned with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). As a public-law institution, Leuphana is not currently subject to any formal reporting obligation under the CSRD or the ESRS. With this step, the university increases the transparency of its sustainability performance beyond the German Sustainability Code for higher education institutions (HS-DNK).²

The measurement of sustainability performance builds on a long tradition. Since 2000, the university has operated an environmental management system validated under the Eco-Management and Audit Scheme (EMAS) and has continuously improved its environmental performance. A research project aimed at making the university climate-neutral on a net basis developed a concept through which net climate neutrality in Scope 1 and Scope 2 under the Greenhouse Gas Protocol (GHG Protocol) was achieved in 2014; since then, part of the Scope 3 emissions has also been included on an ongoing basis. The target pursued with regard to Scope 3 is described in Chapter 9. The Gender Equality and Diversity Concept provides the basis for reporting on gender ratio, age and disability; Leuphana has already reported on these social topics in its previous sustainability reports.

Sustainability is anchored in Leuphana's mission statement as a fundamental institutional orientation, alongside humanism and action orientation. With this report, the university combines its established environmental reporting with the broader perspective of the ESRS, which also covers the social dimension and governance. The sustainability-related impact of research, teaching and transfer

¹ See Albrecht, P. (2009): Dialogorientierte Nachhaltigkeitsberichterstattung von Hochschulen. Eine Untersuchung am Beispiel der Leuphana Universität Lüneburg [Dialogue-oriented sustainability reporting by higher education institutions: a study using the example of Leuphana University Lüneburg], Berlin: BWV Berliner Wissenschafts-Verlag.

² The German Sustainability Code for higher education institutions (HS-DNK) was adopted in 2018 by the German Council for Sustainable Development as part of the HOCH-N joint project and is publicly available at www.deutscher-nachhaltigkeitskodex.de.

is not addressed by the ESRS; Leuphana adds this dimension on its own initiative because it shapes the university's institutional profile.

Leuphana understands sustainability as a collective task of searching, learning and shaping, and pursues a whole-institution approach that treats all of the university's fields of action as closely interlinked levers of a shared transformation agenda. The Sustainability Strategy 2030 provides the strategic framework for this. It is currently in the process of adoption; the strategic objectives set out in this report should therefore be read as intended objectives within the framework of this strategy, which has not yet been formally adopted. Marking a new stage in its reporting, Leuphana discloses where the data basis is already robust and where it is being built up step by step in line with the relief provided for first-time and voluntary reporting. This disclosure reflects an approach that regards sustainability as a continuous process of learning and improvement and that also makes the maturity of the data basis transparent. We would like to thank everyone who contributed to the preparation of this report and invite you to continue to follow Leuphana's sustainability development with a critical eye.

Lüneburg, August 2026

2. EXECUTIVE SUMMARY

With this report, Leuphana University Lüneburg presents, for the first time, a sustainability report aligned with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). Leuphana University Lüneburg is a foundation university under Lower Saxony law. As such, it is not subject to any formal reporting obligation; it reports voluntarily and thereby goes beyond the German Sustainability Code for higher education institutions (HS-DNK), which many universities follow. The university has reported regularly on its sustainability performance since 2007 and has operated an EMAS-validated environmental management system since 2000. Sustainability is anchored in the mission statement as a fundamental institutional orientation alongside humanism and action orientation, and it is managed through a whole-institution approach that treats research, teaching and learning, transfer, campus operations, and governance and culture as closely interlinked fields of action. The strategic framework is provided by the Sustainability Strategy 2030, whose formal adoption is planned for the 2026 summer semester; the objectives set out should therefore be read as intended objectives.

The selection of report content follows the principle of double materiality. Four ESRS topical standards were identified as material: climate change (E1), own workforce (S1), consumers and end-users (S4) and business conduct (G1). In addition, three university-specific topics were identified that shape the university's profile and have no direct counterpart in the ESRS: sustainability in research, teaching and transfer.

In research, Leuphana has an internationally visible profile in inter- and transdisciplinary sustainability research; through mapping to the Sustainable Development Goals (SDGs) in the Pure impact module, around 26 per cent of the publications recorded in 2025 were assigned to one or more SDGs. In teaching and learning, the Leuphana Semester has included a compulsory sustainability module worth ten credit points since the 2007/08 winter semester; in the 2025/26 winter semester, around 7.9 per cent of courses were labelled as sustainability-oriented. In transfer, the university acts as a driver of societal sustainability transformations through transdisciplinary projects, start-up support and public discourse formats.

In its environmental campus operations, Leuphana has been climate-neutral on a net basis in Scope 1 and Scope 2 under the Greenhouse Gas Protocol since 2014;

the key elements are a biogas-fired combined heat and power (CHP) plant, the purchase of green electricity, efficiency measures and photovoltaic systems. In 2025, the university obtained 100 per cent of its electricity from renewable sources; Scope 1 and Scope 2 resulted in a net balance of around minus 1,351 tonnes of CO₂ equivalent. The accounting of Scope 3 emissions is being expanded step by step; in 2025, the CO₂ emissions from commuting were recorded. The overarching target is net climate neutrality by 2035 in line with the requirements of the Lower Saxony Climate Act. For its 1,191 employees, the university safeguards working conditions, health, equal opportunities and further training through a set of service agreements and participation structures; collective bargaining coverage is 100 per cent. For its 9,504 students, the university treats data protection, accessibility and inclusion as conditions for participation, supported by an accessibility action plan adopted for 2026 and 2027. In the area of business conduct, no cases of corruption or bribery were recorded in the 2025 reporting period.

Marking a new stage in its reporting, the university discloses where the data basis is already robust and where it is being built up step by step within the relief provided for first-time and voluntary reporting; in addition, all financial information for 2025 is subject to the approval of the annual financial statements. This disclosure reflects an understanding of sustainability as a continuous process of learning and improvement.

PART I: PROFILE AND FRAMEWORK

3. ABOUT THE UNIVERSITY

3.1. VISION AND MISSION STATEMENT

Leuphana University Lüneburg understands sustainability as a collective task of searching, learning and shaping in an environment of interlocking crises. It pursues a whole-institution approach that treats research, teaching, transfer, campus operations, and governance and culture as closely interlinked levers of a shared transformation agenda. Sustainability therefore does not stand alongside the university's core business but is anchored as a cross-cutting task in all steering and development processes.

In Leuphana's mission statement, sustainability is named as a fundamental institutional orientation alongside humanism and action orientation. The aim is to embed sustainability permanently across the five fields of action that are set out in the Sustainability Strategy 2030 and that form the structural framework for the remainder of this report.

3.2. LEUPHANA'S PROFILE

Leuphana University Lüneburg is a foundation university under Lower Saxony law. The Stiftung Universität Lüneburg (Lüneburg University Foundation), established by the State of Lower Saxony as a foundation under public law with legal capacity, is the sponsoring body of Leuphana University Lüneburg. In the 2025/26 winter semester, 9,504 students were enrolled, and as at 31 December 2025 the university employed 1,191 people. The academic structure comprises five faculties (Education, Culture, Sustainability, Management and Technology, and Public Affairs) and the schools model consisting of the College, the Graduate School and the Professional School.

At its main site on Universitätsallee, the campus covers 143,702 square metres, with 52,239 square metres of usable floor space in 29 buildings. The university's core business consists of teaching, research and transfer; the university is assigned to NACE sector P85.42 (tertiary education). As an academic institution, the university creates value primarily through the work of its staff in research, teaching and transfer; the operation of the campus and its buildings forms the material basis for this work.

Certain business activities on which the ESRS require specific disclosures lie outside the university's field of activity. The university is not active in the exploration, mining, extraction, production, processing, storage, refining or distribution of fossil fuels (share of revenue: zero per cent), is not involved in the

manufacture of controversial weapons and is not active in tobacco production. No chemical production within the meaning of NACE code 20.2 takes place.

3.3. SUSTAINABILITY STRATEGY 2030 AND UNDERSTANDING OF SUSTAINABILITY

The Sustainability Strategy 2030 forms the strategic frame of reference for this report. Its formal adoption by the Presidential Board is planned for the 2026 summer semester; the strategic objectives set out in this report should therefore be read as intended objectives within the framework of the strategy currently being adopted. The strategy defines five fields of action: Research, Teaching and Learning, Societal Impact (Transfer), Campus Operations (social and environmental), and Governance and Culture. These fields of action are managed as closely interlinked levers of a shared transformation agenda rather than as parallel sub-areas.

Understanding of sustainability

Leuphana understands sustainability as a safe and just operating space for humanity. Conceptually, it draws on the planetary boundaries framework³ and its socio-economic complement, the doughnut approach.⁴ This understanding combines ecological integrity, social justice, economic responsibility and cultural meaning, and forms the frame of reference for the transformation. It also underpins the operational work with the United Nations Sustainable Development Goals (SDGs), which are used in research and teaching as a framework for classification and recording (see Chapters 6 and 7 and Annex A.3).

Historical roots

Leuphana builds on a long tradition of institutional sustainability development. Its starting points include the interdisciplinary research project “Agenda 21 and Lüneburg University” from 1999 to 2001, which already conceived of sustainability across teaching, research, environmental management, transfer and culture, and on which numerous further developments were built. Key milestones in the following years were EMAS validation since 2000, the research and development project “Sustainable University” from 2004 to 2007, the UNESCO

³ On the concept of planetary boundaries, see Rockström, J. et al. (2009): A safe operating space for humanity, in: *Nature*, Vol. 461, pp. 472–475, and Steffen, W. et al. (2015): Planetary boundaries: Guiding human development on a changing planet, in: *Science*, Vol. 347, No. 6223, Art. 1259855.

⁴ On doughnut economics, see Raworth, K. (2017): *Doughnut Economics: Seven Ways to Think Like a 21st-Century Economist*, London: Random House Business Books.

Chair “Higher Education for Sustainable Development” since 2005, the Presidential Board’s resolution on the climate protection concept of 16 April 2007, the start of regular sustainability reporting in 2007, the Leuphana Semester with a compulsory sustainability module worth ten credit points since the 2007/08 winter semester, the establishment of the Faculty of Sustainability in 2010 and of the Senate Commission on Sustainability in 2011, net climate neutrality for Scope 1 and Scope 2 under the Greenhouse Gas Protocol since 2014, and the citizen participation project “Future City Lüneburg 2030+” with the Hanseatic City of Lüneburg from 2015 to 2022.

This wealth of institutional experience makes Leuphana a university that does not treat sustainability in isolation but embeds it structurally and puts it into practice across five concrete fields of action: Research, Teaching and Learning, Societal Impact, Campus Operations, and Governance and Culture.

The structure of this report reflects this approach. Part I describes the institutional framework, and Part II the profile-defining fields of action of research, teaching and learning, and transfer. Part III describes the environmental and social dimensions of campus operations. The Governance and Culture field of action is the subject of the following chapter.

4. GOVERNANCE AND CULTURE

Sustainability is anchored strategically through the Presidential Board and the Faculty of Sustainability. The Senate Commission on Sustainability and the Sustainability Office together form the operational and participatory framework. The Student Sustainability Office is the central point of contact for ideas, research and expert advice; it pools and structures student knowledge on sustainability at Leuphana and makes it visible.

This chapter describes the management and supervisory bodies, the specific structures for steering sustainability, the due diligence and control system, and the topics covered by ESRS 2 and by the standard on business conduct (G1). It concludes with a section on the values and the institutional culture that underpin these structures.

4.1. MANAGEMENT AND SUPERVISORY BODIES

Leuphana is managed by the Presidential Board and supervised by the Board of Trustees. The Senate is responsible for academic self-governance; each of the five faculties has a Dean's Office and a Faculty Council. Beyond the management and supervisory bodies, the Office for Equal Opportunities and the faculties' sustainability officers are involved in steering; their role is described in Sections 4.2 and 10.1.⁵

The members of the Board of Trustees are appointed externally. The Presidential Board, the Senate, with representatives of all status groups and three student seats, and the Deans' Offices and Faculty Councils form the other bodies. At the management level of the workforce, defined as pay grades with management responsibilities (EG 15, EG 14 and EG 13Ü),⁶ the proportion of women according to the gender equality statistics was 57.9 per cent as at 1 December 2025 (22 women and 16 men out of 38 people). The gender composition of the Board of Trustees, the Presidential Board and the Senate is shown in Table 1.

⁵ Leuphana's bodies and committees: www.leuphana.de/universitaet/organisation.

⁶ The management level comprises pay grades EG 15, EG 14 and EG 13Ü, in each case with management responsibilities.

Body	Total	Women	Men	Share of women (%)
Board of Trustees	7	3	4	42.9
Presidential Board	6	2	4	33.3
Senate	19	10	9	52.6
of which professors' group	10	2	8	20.0
Deans' Offices (five faculties)	23	9	14	39.1
Faculty Councils (five faculties)	35	17	18	48.6

Table 1: Composition of the management and supervisory bodies by gender (as at March 2026). Source: Office for Equal Opportunities

No persons with the gender entry “diverse” were represented on any of the bodies. The figures for the Deans' Offices and Faculty Councils are aggregated across the five faculties; the breakdown is shown below.

Deans' Offices	Total	Women	Men	Share of women (%)
Education	5	2	3	40.0
Culture	5	2	3	40.0
Management and Technology	4	2	2	50.0
Sustainability	5	2	3	40.0
Public Affairs	4	1	3	25.0
Total	23	9	14	39.1

Table 2: Deans' Offices by faculty (as at March 2026). Source: Office for Equal Opportunities

Faculty Councils	Total	Women	Men	Share of women (%)
Education	7	4	3	57.1
Culture	7	3	4	42.9
Management and Technology	7	4	3	57.1
Sustainability	7	3	4	42.9
Public Affairs	7	3	4	42.9
Total	35	17	18	48.6

Table 3: Faculty Councils by faculty (as at March 2026). Source: Office for Equal Opportunities.

The Staff Council (Chair: Daniel Simons) is represented on the Senate and on all relevant committees in accordance with the Lower Saxony Staff Representation Act (NPersVG). All service agreements are negotiated between the Presidential Board and the Staff Council. The Council of Academic Staff represents the academic staff; the Representative Body for Employees with Severe Disabilities (Klaus-Ulrich Guder) is an associate member of the Health Working Group.

4.2. SUSTAINABILITY GOVERNANCE

Sustainability governance comprises several interlocking structures. The Senate Commission on Sustainability has existed since 2011 and, since 2022, has been chaired by the Executive Vice President, with representatives of all status groups; it is the central interface between stakeholders and the university's management. The Sustainability Office is the operational office and coordinates the implementation of the Sustainability Strategy 2030. Since mid-2025, a Student Sustainability Office has complemented this structure at operational and participatory level. As the person responsible for EMAS, the Executive Vice President, Christian Brei, oversees sustainability and environmental management. With the Faculty of Sustainability and the UNESCO Chair "Higher Education for Sustainable Development", the university has two academic units that have sustainability research and teaching as their institutional focus.

Progress towards the sustainability objectives is tracked through several channels. The annual EMAS management review and the publicly available EMAS environmental statement document environmental performance.⁷ The Senate Commission on Sustainability monitors the implementation of the fields of action and consolidates feedback from the faculties and other units. The Presidential Board receives the EMAS audit reports and review findings. The Sustainability Strategy 2030 provides for systematic monitoring across all five fields of action, which is led by the Senate Commission on Sustainability and fed back into the Presidential Board's strategic steering.

The integration of sustainability into strategic and personnel decisions is firmly anchored at several points. Section 1(3) of the appointment regulations requires explicit statements in the professorship profile on the equal opportunities mandate and on the promotion of people with severe disabilities. The service agreement on the operational closure period cites climate change in its preamble as a rationale. Since 2000, the EMAS environmental management system has integrated environmental aspects into operational decisions. Beyond these anchoring points, there are further strategic and contractual references (including

⁷ Leuphana's EMAS environmental statement: www.leuphana.de/umwelt.

target agreements with the State of Lower Saxony, the transfer strategy, and faculty- and unit-specific sustainability concepts), which are being recorded on an ongoing basis.

The remuneration of the management bodies and of employees is governed by the Collective Agreement for the Public Service of the Federal States (TV-L) and by the Lower Saxony W salary scale for professors (W-Besoldung). The public-sector pay structure does not provide for variable pay components; accordingly, no variable remuneration components linked to the achievement of sustainability targets are provided for.

4.3. DUE DILIGENCE AND RISK MANAGEMENT

Leuphana applies a due diligence approach based on the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Multinational Enterprises.⁸ The approach follows the cycle common to both frameworks and comprises six steps: commitment through policies, identification and assessment of actual and potential negative impacts on people and the environment, integration of the findings into internal structures and actions, ongoing monitoring of effectiveness, communication with stakeholders, and remediation where harm has occurred.

The policy level comprises the sustainability guidelines, the code “Diversity as an Opportunity” (2014, with reference to the Convention on the Elimination of All Forms of Discrimination against Women, CEDAW, and the UN Convention on the Rights of Persons with Disabilities, CRPD), the guideline under the General Equal Treatment Act (AGG) and the procurement guideline (2023) in conjunction with the Lower Saxony administrative regulation on sustainable procurement (VV-NB), which anchors the core labour standards of the International Labour Organization (ILO).⁹ Impacts are identified and assessed through the materiality assessment (see Section 5.3) and, for environmental aspects, systematically through the EMAS system. The findings are integrated into operational decisions via the governance structure. Monitoring is based on the EMAS management review, the Senate Commission on Sustainability, the accident statistics of Occupational Safety and the gender equality monitoring of the Office for Equal Opportunities.

Communication takes place through the EMAS environmental statement, this sustainability report and the university’s annual accountability report; the relationship to the annual financial statements and the management report is set

⁸ UN Guiding Principles on Business and Human Rights: www.ohchr.org/en/publications/reference-publications/guiding-principles-business-and-human-rights; OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (2023).

⁹ References for the policies mentioned: code “Diversity as an Opportunity”, AGG guideline, procurement guideline.

out in Section 5.6. For remediation, the AGG complaints office, the reporting office under the Whistleblower Protection Act (HinSchG), the ombudspersons and workplace reintegration management (BEM) are available.

Internal control of sustainability steering is designed as an integrated system centred on the Senate Commission on Sustainability, chaired by the Executive Vice President. Information from the systems with subject-matter responsibility converges there, including EMAS environmental management, gender equality monitoring, personnel statistics, financial reporting, staff development, occupational health management and occupational safety. Within this system, the EMAS environmental management system, which has been in operation since 2000 and is regularly validated externally, forms the established control level for the environmental dimension. The most recent validation by the environmental verifiers Kühnemann and Schmidt took place on 5 June 2025. The system comprises an annual environmental audit, a register of legal requirements maintained via umwelt-online.de, the systematic monitoring of environmental indicators and the regular updating of the environmental programme. At the time of the last audit, there were no legal infringements.

Internal Audit is set up as an independent audit function, free from instructions, that reports to the Executive Vice President. It is described in Section 4.4 in connection with integrity and corruption prevention.

4.4. INTEGRITY: ANTI-CORRUPTION AND COMPLIANCE

Leuphana's anti-corruption structure is formalised and has several components. In accordance with Section 4(3) of the Internal Audit guideline, Internal Audit identifies areas particularly vulnerable to corruption as an audit priority. Procurement, which is governed by public procurement law, the administration of third-party funding, and construction and facility management are regarded as risk areas, as decisions relating to contract awards, funds and orders with particular relevance to integrity converge in these areas.

The reporting office under the Whistleblower Protection Act (HinSchG) is operational and is run jointly by Stefanie Verbeet (Personnel and Legal Affairs, who also acts as the AGG complaints office) and Juri Gauthier (Legal Office). Anonymous reports are possible. Where wrongdoing is suspected, Internal Audit carries out an internal investigation of the facts in accordance with Section 3(8) and (9) of the guideline. Filing criminal complaints is reserved for the Presidential Board (multiple-eyes principle). In the 2025 reporting period, no cases of corruption or bribery were recorded, no reports were received via the HinSchG reporting office and no fines were imposed (confirmed by the Legal Office and the Finance Department).

In the 2025 reporting period, formal anti-corruption training was not yet systematically documented, as there is currently no central recording of relevant training participation across the university's units. A consolidated description will be added in the next sustainability report once this recording has been established.

Leuphana has not defined any formal quantitative targets with a baseline and target year in the area of business conduct, as the relevant framework here is primarily set by law and is managed through compliance with the applicable regulations. The qualitative framework comprises safeguarding integrity and transparency within the meaning of the Internal Audit guideline, compliance with the HinSchG, the integration of sustainability criteria into procurement (see Section 4.5) and ensuring compliance with collective agreements through the TV-L and the W salary scale.

4.5. PROCUREMENT AND ESG CRITERIA

Leuphana's procurement mainly covers building maintenance, repairs, cleaning, scientific services, energy, IT services and IT equipment, furniture, office and hygiene supplies, laboratory supplies, and other goods and services. It is governed by public procurement law and the university's procurement guideline of 2023. The ILO core labour standards are anchored in the tender forms; bidders are obliged to comply with them. Environmental and social criteria are included in specifications and award criteria where permitted under procurement law. This applies in particular to the procurement of electricity, heating and cooling, furniture, office materials, paper and hygiene paper, and cleaning agents. A system for recording the share of sustainability-related contract awards in the total procurement volume is currently being set up; the share will be disclosed in a future report.

4.6. LOBBYING, ASSOCIATION MEMBERSHIPS AND PAYMENT PRACTICES

As a public university, Leuphana does not engage in systematic lobbying activities and therefore does not report any lobbying expenditure. There are no contributions to governments or tax relief that would be subject to disclosure under the standard on business conduct.

With regard to sustainability, Leuphana is involved in several networks and associations, including the German Rectors' Conference (HRK) and the Lower Saxony State Conference of Higher Education Institutions (LHK).¹⁰

Leuphana's standard payment terms follow public procurement law and are 30 days net. There is no active working capital management, because, as a publicly funded institution, the university is subject to budgetary control and does not manage liquidity on a commercial basis. In the 2025 reporting period, payments were made on time; the share of overdue payments will be disclosed in the Annex once the annual financial statements are available.

4.7. CULTURE AND VALUES

Leuphana's institutional culture is based on recognition, appreciation and respect. The university's values are set out in the mission statement (humanism, action orientation, sustainability), in the code "Diversity as an Opportunity" and in the guideline on protection against discrimination, violence and sexual harassment.¹¹ These documents form the normative framework within which employees and students act and conflicts are dealt with.

The Sustainability Strategy 2030 describes governance as a continuously learning system. This approach is borne out in practice by the fundamental integration of sustainability into the institution itself and by the early pursuit of net climate neutrality: insights from research and operations feed back into strategic decisions, transparent reporting via EMAS, the data cockpit and now also the ESRS creates accountability, and the participation and co-design of all status groups are made possible structurally. Staff and leadership development and the Office for Equal Opportunities promote values, a sense of responsibility, diversity and transformation skills through training, advisory and mentoring services, which are presented in Chapter 10.

The specific structures that support this culture (complaint and protection mechanisms, participation and engagement formats, diversity and work-life balance offerings) are presented separately for employees and students in Chapter 10.

¹⁰ Leuphana's networks with a sustainability focus:
www.leuphana.de/universitaet/nachhaltigkeit/governance/netzwerke.

¹¹ References: mission statement, the code "Diversity as an Opportunity" and the guideline on protection against discrimination, violence and sexual harassment.

5. ABOUT THIS REPORT

This chapter discloses the basis on which this sustainability report was prepared, which relief was used, how the material topics were selected and how the sustainability report relates to previous sustainability reporting, to EMAS environmental management and to the university's management report. It forms the methodological basis for the statements on consolidation, reporting boundary, materiality and comparability that recur in the following chapters.

5.1. REPORTING FRAMEWORK AND SCOPE

This sustainability report for the 2025 financial year has been prepared on an individual basis. Leuphana University Lüneburg is a Lower Saxony foundation university (foundation under public law) with no subsidiaries or investments requiring consolidation. Studierendenwerk Ostniedersachsen (the student services organisation) is not included in the scope of consolidation, as it is an independent institution under public law; it is mentioned here because the university and the Studierendenwerk are linked through the Lower Saxony Higher Education Act (NHG) and because the catering operated by the Studierendenwerk is often attributed to the university.

The reporting is based on the revised European Sustainability Reporting Standards (ESRS) in the version of the European Commission's draft delegated act of 6 May 2026. This draft builds on EFRAG's technical advice of December 2025 and, at the time of preparing this report, is in the final adoption procedure; formal adoption is expected in summer 2026. The revised standards apply on a mandatory basis to financial years beginning on or after 1 January 2027, with the option of voluntary earlier application for the 2026 financial year. Where the final version deviates from the draft used here, this will be taken into account in subsequent reporting; the terms used in this report follow the official English terminology of the draft.

Leuphana prepares this report voluntarily; as a public institution, it is not subject to any formal reporting obligation under the CSRD. By aligning with the ESRS, Leuphana goes beyond its previous sustainability reporting and beyond the German Sustainability Code for higher education institutions (HS-DNK), which many German universities follow. No statement of full compliance with the ESRS is made. The CSRD and the ESRS are not tailored to higher education institutions; the reporting therefore follows the standards to the extent dictated by the

materiality principle and the university's institutional profile, and transparently discloses the relief used.

The university's value chain is covered in the report to the following extent. In the upstream value chain, the report covers procurement (facility management, IT infrastructure, energy supply, office supplies), service providers (cleaning, security, catering) and construction companies for refurbishment and new buildings. In the downstream value chain, the university's impact through its graduates, research results and transfer activities is described qualitatively; a quantitative recording of this impact is provided in the profile-defining chapters on research, teaching and learning, and transfer.

In this sustainability report, Leuphana uses three categories of relief. First, the net revenue denominator for intensity metrics is replaced by alternative reference values (kilowatt hours per employee, kilowatt hours per square metre of usable floor space), as the university does not generate revenue within the meaning of commercial law. Second, for selected disclosure requirements, the university makes use of the phase-in provisions that the revised ESRS provide for entities reporting for the first time and on a voluntary basis, which the Commission has adopted from EFRAG's technical advice (see Section 5.2). Third, anticipated financial effects are presented qualitatively in this first report; the phased introduction of the quantitative disclosure corresponds to the relief provided for these effects and is being built up as part of the annual data collection.

5.2. PHASE-IN PROVISIONS

As an institution reporting voluntarily and for the first time, Leuphana makes use of the phase-in provisions listed below. For all topics concerned, the underlying structures and offerings exist and are described qualitatively; unless otherwise stated, quantitative reporting in the full ESRS format is being built up from the 2026 financial year onwards. For ease of reading, this reference to timing is not repeated for each item below. In each case, the decisive factor for using the provisions is that the datapoints required for the ESRS format were not yet available in the required breakdown in the 2025 reporting period.

- **Non-employees (S1-6).** Data on student assistants and contract lecturers are available (see Section 10.1, Phase-in provisions) but are not currently broken down in the full ESRS format.
- **Social protection (S1-10).** All employees in the public service are fully subject to compulsory social insurance. A detailed breakdown by the ESRS categories (sickness, unemployment, employment injury, parental leave, retirement) is not currently provided.

- **Persons with disabilities (S1-11).** The statutory employment quota under Section 154 of Book IX of the German Social Code (SGB IX) was met in 2025 at 5.03 per cent. An ESRS-compliant breakdown by status group and gender is not currently provided.
- **Average training hours (S1-12).** The structure of the further training system is documented through the Further Training Round Table with 13 coordinating units (see Section 10.1). Training hours are not yet recorded by gender.
- **Health and safety metrics, partial (S1-13).** The qualitative description of occupational health and safety and the number of fatal work-related accidents (no cases in the reporting period) are included. The rate of recordable work-related accidents (total recordable injury rate) will be calculated once total hours worked are collected in the breakdown required for the rate.
- **Work-life balance (S1-14).** The work-life balance offerings (including family leave, parental leave, mobile working, teleworking and holiday childcare) are documented. The uptake of parental leave by gender is not currently measured.

5.3. MATERIALITY ASSESSMENT

Methodological approach

Leuphana's materiality assessment follows the principle of double materiality and combines two perspectives. In the top-down perspective, the Sustainability Strategy 2030, the business model and the sector context were used as the starting point in line with ESRS 1, and all topical standards were systematically examined to determine whether they were material to the university from an impact or a financial perspective. In the bottom-up perspective, a stakeholder survey (December 2024 to February 2025) was conducted in which employees, students and other members of the university took part. The survey captured assessments of sustainability topics on a five-point scale.

Within the ESRS framework, the stakeholder survey is an important input but does not replace the assessment against the criteria of impact materiality (severity, with the dimensions of scale, scope and irremediable character, and likelihood) and financial materiality (likelihood and potential magnitude of financial effects). For this reason, the threshold of 4.0 applied to the survey was not used as the sole decision rule but as a filter that makes the stakeholders' assessment visible. This comparatively high value on the five-point scale was chosen to reflect clear emphasis by respondents; it was subsequently reconciled with the top-down assessment. Where a standard provides for a specific justification requirement, in particular ESRS 2 IRO-2 paragraph 37(b) for E1, the top-down assessment was decisive, even if the topic did not reach the threshold in the survey. The university's existing EMAS processes and stakeholder structures were included as

additional inputs. As this structure has been applied for the first time, no prior-year figures are available.

The stakeholder survey is only one element of the appropriate engagement of relevant stakeholder groups. The ongoing dialogue with the Staff Council, the Office for Equal Opportunities, Staff Development, the Council of Academic Staff, the General Students' Committee (AStA), the Student Parliament, the Ombuds Office for Students and the Health Working Group feeds continuously into the assessment of impacts, risks and opportunities. The Senate Commission on Sustainability consolidates these perspectives vis-à-vis the university's management.

Result: material topics

On the basis of the materiality assessment, four ESRS topical standards and three university-specific topics were identified as material. They are presented below in order of their ranking in the assessment: first the university-specific topics, which shape the university's profile and received the highest level of agreement in the survey, followed by the social and governance topical standards and then the environmental topical standard.

The **three university-specific topics**, which are treated as separate fields of action in the Sustainability Strategy 2030, are **sustainability in research**, **sustainability in teaching and learning** and **sustainability transfer**. They have no direct counterpart in the ESRS and are therefore treated as entity-specific topics and presented in Chapters 6 to 8.

The material ESRS topical standards are:

- **S1 Own workforce (impact materiality)**. With 1,191 employees, the university is directly responsible for working conditions, health and safety, equal opportunities, further training and remuneration. As a result, the impacts on employees are of considerable severity and high likelihood in almost all sub-topics, which is why all sub-topics are classified as relevant.
- **S4 Consumers and end-users (impact materiality)**. Around 9,500 students are the primary users of the educational services. Data protection, accessibility and inclusion directly shape their rights and participation; any impairment would have significant consequences for those affected that would in some cases be difficult to reverse, which is why these sub-topics are considered material.
- **G1 Business conduct (impact materiality)**. The acquisition of third-party funding, the procurement volume and the public accountability of a publicly funded institution give rise to a significant interest in integrity; corruption or a lack of integrity would have serious impacts on trust, public funds and reputation.

— **E1 Climate change (impact and financial materiality).** The materiality of E1 is not derived from the stakeholder survey, as the climate topics did not exceed the threshold there, but from the top-down assessment under ESRS 1 and the explicit requirement of ESRS 2 IRO-2 paragraph 37(b), which requires a justification where E1 is not classified as material. Campus operations with a significant building stock and energy consumption, business travel and commuting, the strategic climate protection agenda, EMAS validation since 2000 and net climate neutrality in Scope 1 and Scope 2 since 2014 substantiate the materiality of E1.

The following were classified as not material: E2 Pollution, E3 Water and marine resources, E4 Biodiversity and ecosystems, E5 Resource use and circular economy, S2 Workers in the value chain and S3 Affected communities. This classification reflects the nature of the education sector, with its low material throughput and value creation that rests primarily on the work of its staff. Individual activities relating to these topics exist and are managed within the EMAS environmental management system, such as biodiversity measures on campus grounds; however, they do not reach the materiality threshold at university level. No separate justification of non-materiality is required for E1, as E1 is classified as material.

5.4. STAKEHOLDER ENGAGEMENT

Leuphana maintains a structured dialogue with its key stakeholder groups. Employees are involved through the Staff Council, the Council of Academic Staff, the Health Working Group and the staff survey (most recently in 2022). The Senate Commission on Sustainability brings all status groups together by regularly convening their representatives, consolidating their feedback and passing it on to the university's management.

Students are involved in the university's development through the General Students' Committee (AStA), which has departments for sustainability, anti-racism and parents, through the Student Sustainability Office and through the Student Initiatives Organisation (DSi); the Faculty of Sustainability also has a student dean.¹² The Ombuds Office for Students (Thies Reinck) is available as an independent complaints office. Students hold two seats on the Senate.

The key topics highlighted in the materiality survey were working time arrangements and a family-friendly university, health and safety, gender equality, and sustainability in research, teaching and transfer. Student engagement is

¹² Student bodies and initiatives: www.leuphana.de/universitaet/organisation/studierende.

explicitly anchored in the Sustainability Strategy 2030 as a driving force for sustainability in campus operations.

Information flows from stakeholders to the management bodies through several institutionalised channels. The Senate Commission on Sustainability is the central interface between stakeholders and the Presidential Board or the Senate. The EMAS management reviews communicate environmental indicators and audit results to the management level. The Staff Council brings employees' interests into the work of the committees. The AStA and the Student Parliament convey students' concerns through their membership of the Senate.

5.5. IMPACTS, RISKS AND OPPORTUNITIES, AND FINANCIAL EFFECTS

This section derives the material impacts, risks and opportunities and the associated financial effects from the materiality assessment (Section 5.3) and relates them to the university's profile and business model described in Section 3.2. Financial effects are presented separately because financial materiality forms a separate channel within double materiality: a topic can be financially material without the university itself causing a material impact, and vice versa. The following presentation therefore identifies, for each material topic, the key impact, risk or opportunity and the financial effect, insofar as this can already be classified in this first report.

In the climate field of action (E1), the university's material impact lies in the greenhouse gas emissions of its campus operations and of business travel and commuting. Risks include the increasing heat stress in buildings that are not air-conditioned throughout (physical risk) and trends in energy costs and CO₂ pricing (transition and market risk); the role of the campus as a living lab for energy, mobility and adaptation solutions acts as an opportunity. Net climate neutrality in Scope 1 and Scope 2 since 2014 limits exposure to transition risks because it reduces dependence on fossil-based self-supply and thus on rising CO₂ prices. Financially, these effects are reflected in the energy and water costs of the university's properties, which amounted to around €2.0 million in 2025, slightly below the level of around €2.2 million reached in 2024 after the crisis-related increase; price developments remain a financial risk because energy prices cannot be controlled by the university and account for a significant share of operating costs. Debt service from energy performance contracting amounted to around €0.5 million in 2025, and there is an ongoing need for investment in energy-efficiency modernisation, climate adaptation and building refurbishment. A significant part of this need has already been addressed: energy-efficiency refurbishment is well advanced, the replacement of windows is being carried out in the period from 2025 to 2027 and has been budgeted, and the further

expansion of photovoltaics is planned. A full quantification of the remaining need, i.e. an overall estimate of the multi-year investment volume beyond the budgeted individual measures, is not yet possible on the basis of the current data and is being built up annually through the finance data cockpit.

In the social field of action (S1), occupational safety, equal opportunities, staff development, and health and work-life balance offerings safeguard the university's attractiveness as an employer in the public sector; the key opportunity lies in retaining and developing staff, and the key risk lies in strain and staff turnover if work-life balance is inadequate. Financially, the funds used for this purpose are permanently anchored in the personnel and operating budgets of the units responsible (see Section 10.1, Key actions and targets). These costs are a material financial effect because the work of staff forms the core of the university's value creation and safeguarding it directly affects the institution's capacity to perform.

In the field of action relating to students (S4), accessibility, data protection and inclusion shape students' participation as well as the university's reputation and accreditation basis. The key impact lies in ensuring equal educational opportunities, and the key risk lies in data protection incidents and physical barriers to access in buildings. Financially, there is a need for investment in accessibility (see Section 10.2, Student structure and protection).

In the governance field of action (G1), compliance, integrity and procurement practice safeguard public accountability. The key impact lies in the responsible use of public funds, and the key risk lies in integrity breaches in the areas vulnerable to corruption. There are no material stand-alone financial effects here beyond ongoing administrative and certification costs; the costs of EMAS validation (revalidation approximately every three years) are incurred on an ongoing basis and are allocated to environmental management.

The university's diversified funding from state funds, income from third-party and special funding (around €39.6 million in 2025) and revenue from continuing education reduces financial concentration risks. All financial information for 2025 is provisional, as the approval of the annual financial statements by the Board of Trustees is still pending.

5.6. RELATIONSHIP TO PREVIOUS REPORTING, TO EMAS AND TO THE MANAGEMENT REPORT

Leuphana has reported regularly on its sustainability performance since 2007. The previous sustainability report already covered the social dimension, the sustainability-related impact of research, teaching and transfer, and the institutional development. The EMAS environmental statement, by contrast, is the specialised and externally validated instrument for the environmental dimension;

it is not equivalent to the previous sustainability report but forms part of the university's overall sustainability reporting. This report brings both strands together and transfers them into the ESRS framework.

Compared with previous reporting, the key advance therefore lies not only in the alignment with the ESRS but also in the consistent structuring around double materiality, in the inclusion of governance and compliance structures beyond purely environmental management (Chapter 4), in the systematic presentation of the social dimension for employees and students (Chapter 10) and in the separate reporting dimension for the sustainability-related impact of research, teaching and learning, and transfer (Chapters 6 to 8).

The EMAS environmental statement is validated externally every three years; in the years in between, the updated environmental information is reviewed externally (most recently on 5 June 2025 by Kühnemann and Schmidt). The EMAS system provides the continuous data basis for energy, greenhouse gases, water, waste and mobility, as well as the register of legal requirements for environmental law. The transfer of EMAS data into the sustainability report (above all in Chapter 9) is documented; methodological deviations, for example in the Scope 2 calculation methods or the inventory boundaries, are disclosed in the text and in the methodological annex. The EMAS environmental statement and the sustainability report will continue to be maintained in parallel in the coming years: the environmental statement remains the specialised instrument of environmental accountability with its own validation cycle, while the sustainability report follows the broader understanding of sustainability.

The sustainability report also relates to the university's annual financial statements and management report. The university prepares a management report; the financial information in this sustainability report is to be kept consistent with the annual financial statements and is subject to their approval by the Board of Trustees. For subsequent reporting, it is intended to link sustainability reporting and the management report more closely and, in the longer term, to integrate sustainability reporting into the management report. The methodological basis for this (consolidation, reporting boundary, reporting dates) has been designed in this report in such a way that it can support such an integration.

PART II: PROFILE-DEFINING FIELDS OF ACTION

The Sustainability Strategy 2030, which is currently being adopted, includes Research, Teaching and Learning, and Societal Impact (Transfer) as three of the five fields of action of a whole-institution approach. These three fields shape Leuphana's profile as a sustainability-oriented university to a particular degree and are therefore presented in this report as university-specific topics ahead of the ESRS topical standards. The three following chapters each describe the underlying policy, the key actions, the quantitative indicators and the targets, based on the structure of the Sustainability Strategy 2030.

One methodological note applies to all three chapters: there is currently no ESRS-compliant definition of sustainability-related research, teaching and learning, and transfer. Instead, established operational procedures are used, in particular the mapping of the Sustainable Development Goals (SDGs) via the Pure impact module for research publications and the myStudy tag "sustainability-oriented" for courses. These procedures build on the understanding of sustainability described in Section 3.3 by making visible the contributions to the global sustainability goals made in research, teaching and learning; their reach and methodological limitations are documented in the respective chapters and in the methodological annex (A.3).

6. RESEARCH

Leuphana has an internationally visible profile in inter- and transdisciplinary sustainability research in the natural sciences, social sciences and engineering, based on the respective disciplinary foundations. Researchers from different faculties address a range of societal transformation topics, ranging from climate, energy and resources through governance, law and migration to education, management, culture and digitalisation. Science and practice are linked in various research-oriented formats, such as living labs, citizen science projects and dialogue-based transfer formats. Early-career researchers are supported along structured academic career paths. Research infrastructure and research communication are being continuously expanded, including in the areas of research data and open science practices, strengthening the transparency, reusability and impact of sustainability research.

6.1. RESEARCH STRATEGY WITH A SUSTAINABILITY FOCUS

Leuphana's research strategy is set out in the Research field of action of the Sustainability Strategy 2030 and is anchored in the university's sustainability guidelines. The strategy places the profile of inter- and transdisciplinary sustainability research at its centre and identifies four strategic strands: visibly pooling cross-faculty research profiles, establishing long-term transdisciplinary cooperation, strengthening education and further qualification opportunities related to sustainability research, and systematising impact measurement. Diversity and gender sensitivity in research are named as a cross-cutting dimension.

Structurally, sustainability research at Leuphana is anchored in several institutional settings. The Faculty of Sustainability has existed since 2010, bringing together inter- and transdisciplinary research with living lab approaches. The UNESCO Chair "Higher Education for Sustainable Development" links research with the international UNESCO network. Sustainability-related research is also anchored in all five faculties and in several institutes, which contribute their disciplinary approaches to inter- and transdisciplinary sustainability research.

6.2. KEY ACTIONS

Leuphana conducts sustainability research by combining disciplinary depth with interdisciplinary breadth and a transdisciplinary orientation towards practice. Living lab formats, citizen science approaches and dialogue-based transfer

formats are integral components of this understanding of research. Research is supported through the internal Research Services team and institutional funding lines; third-party funded projects are administered through central and decentralised structures.

To systematically record the sustainability-related impact of research, Leuphana uses the Pure impact module with SDG mapping. Pure is the university's research information system; the impact module assigns recorded publications to the Sustainable Development Goals and thus makes visible the contribution of research to the global sustainability goals. This procedure builds on the understanding of sustainability described in Section 3.3: the SDGs serve as an operational recording framework that translates the broader conceptual framework of the planetary boundaries and the doughnut approach into a form that can be counted and communicated. It forms the methodological basis for the indicators presented in Section 6.3.

Early-career researchers are supported in a structured manner through the Graduate School and faculty-specific doctoral and postdoc programmes. Sensitivity to gender, diversity and inclusion perspectives is specifically strengthened within these structures.

6.3. QUANTITATIVE INDICATORS

The following indicators present Leuphana's research profile on two levels: overall performance in research and third-party funding, and the share with an explicit sustainability focus.

Indicator	Value
Publications (Web of Science)	552
Citations (Web of Science)	29,598
Completed doctorates	72
DFG Collaborative Research Centres (participations)	3
DFG Research Training Groups (1 as spokesperson, 2 participations)	3
DFG Centre for Advanced Studies (spokesperson)	1
DFG Research Units (1 as spokesperson, 4 participations)	5
DFG Priority Programmes (participations)	4
ERC Starting Grants	2
ERC Consolidator Grants	3

Heisenberg professorships	4
Lichtenberg professorship	1
Freigeist Fellowship	1
BMBF junior research groups	2

Source: research data cockpit, Leuphana Research Services.¹³

Table 4: Overall research performance 2025

The numbers of publications and citations show a clear growth trend, which is presented in the following table: in 2016, 249 publications with 6,647 citations were recorded; in 2020, there were 347 publications with 16,329 citations; and in 2024, the figures were 443 publications with 25,642 citations.

Year	Publications	Citations
2016	249	6,647
2017	286	8,435
2018	306	10,724
2019	315	13,498
2020	347	16,329
2021	454	20,768
2022	472	22,047
2023	419	22,662
2024	443	25,642
2025	552	29,598

Table 5: Development of publication and citation numbers (Web of Science), 2016 to 2025

In 2025, SDG mapping in the Pure impact module assigned 325 of a total of 1,239 recorded publications to one or more Sustainable Development Goals. This corresponds to a share of around 26 per cent.

This share should be read with two methodological limitations in mind. First, the assignment to the SDGs is based on recording in the Pure impact module, which is not carried out completely for all publications; the actual sustainability-related share is therefore likely to be higher than reported. Second, the total of 1,239

¹³ Research data cockpit, Leuphana Research Services (internal research information system based on Pure).

publications recorded in Pure differs from the 552 publications recorded in Web of Science because the two sources use different recording methods: Pure also includes book chapters, contributions to edited volumes and journal articles not indexed in Web of Science, whereas Web of Science only covers the publication types indexed in its databases. The two figures are therefore not directly comparable.

A systematic ESRS-compliant quantification of the sustainability-related share of third-party funding via SDG mapping is not yet carried out at project level, as the SDG assignment in the Pure impact module is currently geared towards publications and project-level recording is only now being set up. Likewise, the number of doctorates with a sustainability focus is not currently measured, as there is not yet a methodological definition for identifying sustainability-related doctoral topics.

6.4. TARGETS

The Sustainability Strategy 2030 sets out four strategic objectives for the Research field of action. They are reproduced below in the wording of the strategy and will be progressively underpinned with quantitative target values in subsequent reporting once the strategy has been adopted and transferred into operational target systems.

- Visibly pool cross-faculty sustainability research profiles, e.g. through thematic clusters or cross-faculty research contexts and their presentation on the website.
- Set up the Leuphana Transformation Lab.
- Systematise impact measurement and make it visible (e.g. via SDGs in the Pure impact module).
- Specifically promote researchers' sensitivity to gender and diversity aspects and to inclusion.

Quantitative target values with a baseline and target year for the four strategic objectives will be added after the formal adoption of the Sustainability Strategy 2030 and its transfer into operational target systems.

7. TEACHING AND LEARNING

Leuphana's schools model, comprising the College, the Graduate School and the Professional School, offers teaching and learning environments tailored to the target groups at each level of qualification. Personal development is an important element from the outset at the Leuphana College, where the aim is for students to develop critical thinking, academic orientation and socialisation, and an understanding of how to shape a sustainable future. The Conference Week at the end of the Leuphana Semester in particular provides the first university-wide academic space for exchange and dialogue, in which students discuss the results of their own sustainability research. Leuphana offers specialised sustainability programmes at bachelor's, master's, doctoral and continuing education level, and sustainability is also frequently embedded in the curricula of its other programmes.

7.1. EMBEDDING SUSTAINABILITY IN THE CURRICULUM

The embedding of sustainability in the curriculum is set out in the Teaching and Learning field of action of the Sustainability Strategy 2030 and in Section 3 of the sustainability guidelines. It is reflected at all four levels of higher education in specialised study programmes with a sustainability focus.

Sustainability-oriented majors and minors, Complementary Studies offerings and certificate programmes are established in the College, the Graduate School and the Professional School.

The **Leuphana Semester** is the structural framework of the introductory phase of studies at the College and has existed for all first-semester bachelor's students since the 2007/08 winter semester. In addition to an introduction to their subject and to methods, students take three interdisciplinary modules together. Across all three modules of the Leuphana Semester, the aim is for students to understand complex interrelationships in the light of how they arose and to situate perspectives critically within their cultural contingency, so that they can contribute to shaping a desirable future. In the Transformation module (10 CP), they explore the fundamental questions of responsible action and apply them to the context of sustainable development, including the role of science in shaping processes of change. Working in groups, students carry out their own first research projects, from developing a research question and writing a proposal to

conducting the project and then presenting the results at the university-wide Conference Week together with researchers and external guests.

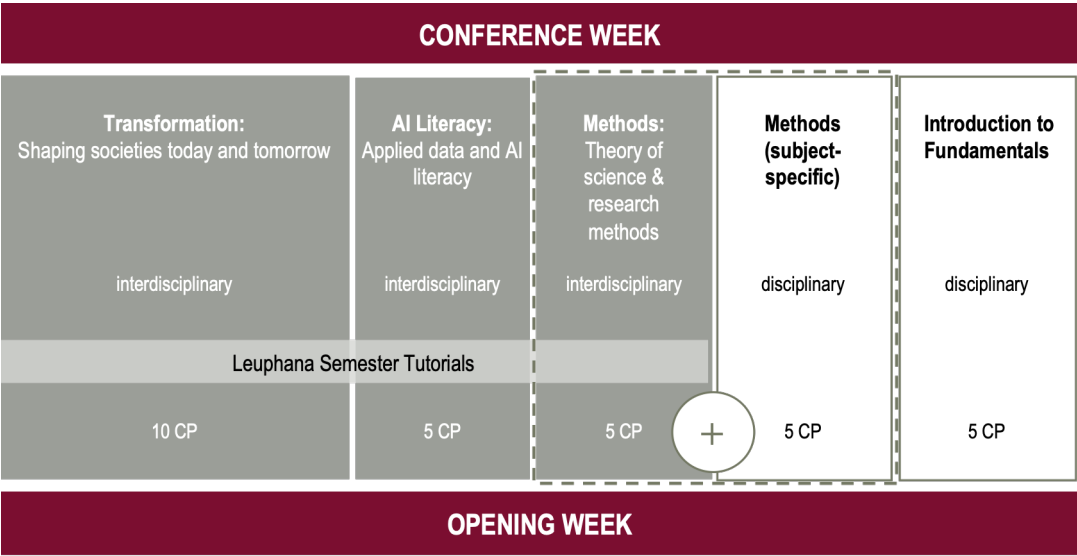


Figure 1: Leuphana Semester: the first semester of the bachelor’s programme for all students

The **Conference Week** forms the public conclusion of the Leuphana Semester. During this week, the student project groups present the results of their research projects to the university community and to invited guests from academia and practice. As a format spanning faculties and schools, it creates an academic forum and spaces for dialogue, makes visible the students’ engagement with questions of responsible action and sustainable development, and links the introductory phase of studies with the university’s academic discourse. The Conference Week from 26 to 28 February 2025 was opened by the philosopher and former Minister of State for Culture Julian Nida-Rümelin on the topic “Security or Justice?”. Around 1,500 first-semester students at Leuphana examined democratic agency at a time of international conflicts and growing fears of loss.

Complementary Studies are an essential component of Leuphana’s distinctive teaching model. They serve as a forum for interdisciplinary and reflective exchange. At bachelor’s level, the focus is on the major challenges of our time, such as sustainability, globalisation, artificial intelligence, digital transformation, diversity, gender equality and democratic resilience. At master’s level, students learn critical thinking in an inter- and transdisciplinary, dialogue-oriented setting and adopt an overarching, reflective perspective. As part of Complementary Studies, master’s students can obtain a Gender and Diversity Certificate.

The development of university teaching in the spirit of education for sustainable development (ESD) is part of staff development for teaching staff and is anchored as an objective in the Sustainability Strategy 2030; it aims to strengthen sustainability-related teaching and learning formats methodologically.

Sustainability study programmes at all levels of higher education, 2025:

1. LEUPHANA BACHELOR

Major (90 CP):

- Global Environmental and Sustainability Studies
- Environmental Sciences
- Psychology
- Studium Individuale

Minor (30 CP):

- Sustainability Sciences
- Earth System Science

Complementary Studies, interdisciplinary (30 CP):

- Science forum on sustainability, globalisation, artificial intelligence,
- diversity and gender equality, democratic resilience and digital transformation

2. MASTER'S STUDIES

Degree programmes:

- Sustainability Science: Ecosystems, Biodiversity and Society (M.Sc.)
 - Sustainability Science: Resources, Materials and Chemistry (M.Sc.)
 - Sustainability Science: Entrepreneurship, Agency and Leadership (M.A.)
 - Sustainability Science: Governance and Law (M.A.)
 - Management & Sustainable Accounting and Finance (M.Sc.)
 - Psychology & Sustainability (M.Sc.)
- Students can obtain the Leuphana Sustainable Entrepreneurship Certificate (L-SEC)

Complementary Studies, interdisciplinary (15 CP):

- Engaging with Knowledge and Sciences (1st semester)
- Reflecting on Research Methods (2nd semester)
- Connecting Science, Responsibility and Society (3rd semester)

3. DOCTORAL STUDIES

- Doctoral projects at the Faculty of Sustainability in the natural and human sciences
- Doctoral degrees: Dr. phil., Dr. rer. nat. and Dr. rer. pol.

4. PART-TIME STUDY

Master's and MBA programmes:

- Sustainability Management (MBA)
- Sustainable Chemistry Management (MBA)
- Sustainable Chemistry (M.Sc.)
- Sustainability Law (LL.M.)
- Governance and Human Rights (M.A.)
- Prevention and Health Promotion (MPH)

Certificate programmes:

- Decarbonisation Management (20 CP)
- Sustainable Supply Chain Management (20 CP)
- Sustainability Management in Sport and Sports Organisations (15 CP)
- Sustainability Auditing (15 CP)
- Practices of Sustainable Chemistry (20 CP)
- Law of the Energy Transition (15 CP)
- Sustainability Reporting and Accounting (15 CP)
- Sustainable Chemistry and Benign by Design (20 CP)
- Sustainable Chemistry and Regulatory Affairs (20 CP)
- Environmental Law (15 CP)
- Circular Economy (20 CP)

7.2. KEY ACTIONS

In line with the Sustainability Strategy 2030, the integration of ESD into teaching in higher education is being systematically developed further. Teaching staff are supported in incorporating sustainability references and transformation-oriented methods into their teaching through training opportunities, teaching development workshops and networking formats.

In line with the Sustainability Strategy 2030, project-based forms of learning, in particular living labs and case study projects, are being further expanded. Living labs combine teaching, research and transfer in an integrated format and

address real sustainability issues together with partners from practice. Gender and diversity competencies are being integrated into the curricula. Student engagement is supported institutionally through the AStA, the Student Parliament, the Student Initiatives Organisation and the Student Sustainability Office. Student initiatives contribute to teaching and its wider context through events, project work and discussion formats.

7.3. QUANTITATIVE INDICATORS

Sustainability orientation of teaching 2025/26

In the 2025/26 winter semester, 313 of the 3,955 courses offered in myStudy were labelled as “sustainability-oriented”. This corresponds to a share of around 7.9 per cent.

This share needs to be put into methodological context. Courses are labelled by the teaching staff themselves using a tag in myStudy, the university’s course management system; there is currently no central content monitoring or uniform set of criteria for assigning the tag. The share also refers to the level of courses, not to the level of modules addressed in the ESRS; a module-based survey does not currently exist, as the necessary link between module and course data has not yet been established. The share should therefore be understood as a conservative approximation.

Each year, the Leuphana Semester reaches around 1,400 first-semester students at the College with the compulsory module worth ten credit points. The university provides separate information on the study programmes designated as having a sustainability focus.¹⁴

The following information refers to the 2025 academic year.¹⁵

Study structure	Total number	Number Sustainability-related
College: major programmes	13	4
College: minor programmes	19	2
College: teacher training options	2	-

¹⁴ Study programmes with a sustainability focus: www.leuphana.de/universitaet/nachhaltigkeit/studium-lehre.

¹⁵ Grunddaten 2026 (basic data 2026), Leuphana Strategic Controlling.

Graduate School: major programmes (of which 3 double degrees)	19	6
Graduate School: teacher training options	4	-
Professional School: bachelor's programmes	2	-
Professional School: master's programmes	17	6
Professional School: certificate programmes	around 50	11
New students 2025	2,543	544
Graduates in the 2025 academic year	1,975	479
Completed doctorates 2025	72	20

The source "Grunddaten 2026" refers to the data basis compiled by Strategic Controlling in 2026; it shows the figures for the reporting year. The assignment of sustainability-related degree programmes (see Section 7.1) and the associated student numbers for the 2025 academic year (2024/25 winter semester and 2025 summer semester) were provided by the Sustainability Office.

Table 6: Study structure 2025

7.4. TARGETS

The Sustainability Strategy 2030 sets out the following strategic objectives for the Teaching and Learning field of action:

- Systematically develop sustainability competencies further in the relevant curricula.
- Further expand project-based forms of learning (e.g. living labs).
- Integrate gender and diversity competencies into curricula.
- Strengthen education and further qualification opportunities related to sustainability research.

Quantitative target values with a baseline and target year will be added after the formal adoption of the Sustainability Strategy 2030.

8. SOCIETAL IMPACT (TRANSFER)

Knowledge transfer is now understood as a reciprocal process: knowledge flows from the university into society, and vice versa. Through its transdisciplinarity, case study projects, cooperation with the city and the region, start-up support and public discourse formats, Leuphana acts as a driver of sustainability transformations with an impact on society. Leuphana bases its understanding of sustainability transfer on the concept of the German Association for Sustainability at Universities (DG HochN), which defines transfer as a reciprocal exchange between science and practice oriented towards societal impact.

8.1. TRANSFER STRATEGY WITH A SUSTAINABILITY FOCUS

Leuphana's transfer strategy is set out in the Societal Impact field of action of the Sustainability Strategy 2030; it follows the principle of reciprocal impact and focuses in particular on expanding long-term partnerships with municipalities, business and civil society, strengthening start-up support for sustainable entrepreneurship, recording and communicating transfer impact visibly, and taking diversity and equity dimensions into account. Start-up advice, funding, training and networks work together to support sustainability-oriented start-ups.

8.2. KEY ACTIONS

Transdisciplinary research and transfer projects link university research with actors from the city, the region, business and civil society. A central format is the Leuphana Innovation Communities, in which science and practice work together on transformation topics, including in the communities on sustainable production and social innovation and within the framework of the Innovative University TRICO.¹⁶ The Case Study Office of the Faculty of Sustainability coordinates, documents and provides information on Leuphana's inter- and transdisciplinary student research projects (case studies), in which students work on real sustainability issues together with partners from practice.¹⁷ Leuphana supports sustainability-oriented start-ups through the university's Start-up Service. Start-ups with a sustainability focus that have emerged from this environment include

¹⁶ Leuphana Innovation Communities: www.leuphana.de/kooperationen/innovation-communities.

¹⁷ Case Study Office of the Faculty of Sustainability: www.leuphana.de/portale/fallstudienbuero.

melawear (fair-trade and organic-certified textiles), leev (regional juices from traditional orchards), the Lünebohne by FairFive (fairly traded food) and Dievers (upcycled products made from discarded materials). The university provides public discourse formats on societal sustainability topics, including the Utopia Conference, the Conference Week and the Energy Forum, which addressed current transformation topics in 2025. It maintains long-term project- and topic-related cooperation with the Hanseatic City of Lüneburg and with regional partners from public administration, business and civil society.¹⁸

8.3. QUANTITATIVE INDICATORS

There is currently no systematic quantitative recording of transfer impact with a defined scope and survey methodology, as a uniform definition of sustainability-related transfer is being developed and coordinated with Research Services and the Sustainability Office. The number of sustainability-related start-ups and spin-offs is recorded by the Start-up Service, but a consolidated quantitative disclosure based on a uniform scope is still pending. Nor is there currently any quantitative recording of public dialogue formats with a sustainability focus using a uniform methodology.

8.4. TARGETS

The Sustainability Strategy 2030 sets out the following strategic objectives for the Societal Impact field of action:

- Expand long-term partnerships with municipalities, business and civil society.
- Further strengthen the start-up ecosystem for sustainable entrepreneurship, e.g. through targeted support for sustainability start-ups.
- Record and communicate transfer impact visibly.
- Take diversity and equity dimensions into account in transfer.

Quantitative target values with a baseline and target year will be added after the formal adoption of the Sustainability Strategy 2030.

¹⁸ Leuphana's impact and transfer: www.leuphana.de/universitaet/nachhaltigkeit/wirkung.

PART III: OPERATIONAL FIELDS OF ACTION (TOPICAL STANDARDS)

9. ENVIRONMENTAL CAMPUS OPERATIONS

In the Sustainability Strategy 2030, environmental campus operations form part of the Campus Operations field of action and are addressed in the ESRS under E1 Climate change. With the EMAS environmental management system (Eco-Management and Audit Scheme), which has been in operation since 2000, Leuphana has an established data basis for energy, greenhouse gases, water, waste and mobility. This chapter describes climate change mitigation, climate risks, policies and actions, and climate targets. The quantitative environmental indicators for the 2025 reporting year in Section 9.5 are taken from the university's validated EMAS environmental statement.

9.1. CLIMATE CHANGE MITIGATION

The basis is the integrated climate protection concept of 2010, which was developed as part of a research project funded by the Federal Ministry for Economic Affairs (volume of around €3.4 million) and was updated in 2025. The underlying resolution of the Presidential Board on the climate protection concept dates from 16 April 2007 and marks the early decision in principle on net climate neutrality taken at Presidential Board level. The overarching target is based on the requirements of the Lower Saxony Climate Act for the state administration, which provides for climate neutrality by 2035.

Leuphana has been climate-neutral on a net basis in Scope 1 and Scope 2 under the GHG Protocol (*Greenhouse Gas Protocol*) since 2014. The key elements are a biogas-fired combined heat and power plant, the purchase of green electricity, photovoltaic systems and efficiency measures. While the inventory covers Scope 1, Scope 2 and part of Scope 3, the pathway for including further Scope 3 emissions is being developed step by step; the accounting required for this is being expanded, for example in the COUNTS project, which runs until 2026 and methodologically extends the recording of upstream and downstream emissions, above all from procurement and international mobility. Climate change adaptation is pursued as a separate strand of action alongside emission reduction.

9.2. CLIMATE RISKS AND RESILIENCE

The increasing heat stress in campus buildings, which are not air-conditioned throughout, is classified as the material physical climate risk; there are also risks

from heavy rainfall events, which are addressed through rainwater retention and the management of green spaces. Transition risks are limited due to net climate neutrality in Scope 1 and Scope 2. The risk assessment is integrated into the EMAS processes; climate adaptation measures on the university's properties are being implemented step by step as part of building management.

9.3. CLIMATE POLICIES AND ACTIONS

The framework is formed by the EMAS environmental policy, which is part of the sustainability guidelines, as well as the university's energy management and mobility concept. The catalogue of measures is underpinned by a timeframe and comprises completed, ongoing and planned measures. Planned measures in the area of energy include further photovoltaic systems, efficiency measures such as the replacement of windows (in the period from 2025 to 2027) and doors, and ongoing campaigns and measures to change behaviour. In the area of mobility, a reduction in car parking spaces, improvements in local public transport services and the closure of Scharnhorststraße to through traffic are planned.

The service agreement on the operational closure period (2023) and the guideline on climate protection measures for business travel (2023) govern further measures.

Investments in energy-efficiency modernisation are partly financed through energy performance contracting. The associated debt service for repayment and interest amounted to around €0.5 million in 2025.

9.4. CLIMATE TARGETS

The overarching target is net climate neutrality by 2035 in line with the requirements of the Lower Saxony Climate Act. By 2026, the accounting of Scope 3 emissions will be further developed, i.e. extended to include additional emission categories and a broader data basis. Quantitative interim targets with a baseline and target year will be added after the formal adoption of the Sustainability Strategy 2030 and its transfer into operational target systems.

9.5. ENERGY AND GREENHOUSE GASES

The data basis for this section is the university's validated EMAS environmental statement; the accounting follows the Greenhouse Gas Protocol.¹⁹

Energy consumption

In 2025, the university obtained 100 per cent of its electricity from renewable sources. Electricity consumption amounted to 3,246 megawatt hours,

¹⁹ Leuphana's EMAS environmental statement: www.leuphana.de/umwelt

corresponding to 2,726 kilowatt hours per employee and 59 kilowatt hours per square metre of usable floor space. Compared with 2024 (3,173 megawatt hours), consumption increased slightly because additional capacity was installed in the server room and a building returned to operation after refurbishment. In 2025, the photovoltaic systems on the campus roofs generated a total of 549,132 kilowatt hours, which are fed directly into the campus grid.

Weather-adjusted heat consumption in 2025 was 6,115 megawatt hours, corresponding to 5,135 kilowatt hours per employee and 112 kilowatt hours per square metre of usable floor space, with a renewable energy share of 99 per cent. At the main campus site, heat consumption rose only slightly, from 5,334 megawatt hours (2024) to 5,414 megawatt hours (2025). The rise in total heat consumption is attributable to the Rotes Feld site, where the City of Lüneburg set up refugee accommodation in October 2025; the meters for billing this external consumption could not be installed until early 2026. Cooling consumption fell to 262 megawatt hours in 2025, as an adjustment of the cooling system in the Central Building led to more efficient operation.

With regard to fossil fuels, the conversion at the Rotes Feld site is the key effect: the oil-fired heating system there was replaced by district heating. As a result, greenhouse gas emissions from heating oil fell from 156.99 tonnes of CO₂ equivalent in 2023 to 87.00 tonnes in 2024 and to zero in 2025.

Greenhouse gas inventory (GHG Protocol)

The greenhouse gas inventory is prepared for Scope 1, Scope 2 and part of Scope 3; Scope 3 is being continuously extended. In 2025, commuting by students and employees was included in the inventory boundary for the first time. Table 7 shows the inventory for the years 2023 to 2025.

Scope 1 Direct emissions	Scope 2 Indirect emissions from purchased energy	Scope 3 Other indirect emissions; not yet complete
— Gas — Petrol and diesel — Refrigerants — Emergency power generator, diesel	— Purchased electricity, heating and cooling	— Business travel — Commuting — Upstream energy supply chains — Recycled paper — Hygiene paper — IT equipment — Water and wastewater — Waste

Figure 2: Greenhouse gas inventory boundary under the GHG Protocol, Leuphana 2025

Inventory item	2023 t CO _{2e}	2024 t CO _{2e}	2025 t CO _{2e}
Scope 1 (direct emissions)	200.02	133.90	28.31
Scope 2 (purchased energy)	-1,380.27	-1,334.75	-1,379.38
Scope 3 (other indirect emissions, partial coverage)	450.01	1,246.15	4,527.46
Total t CO _{2e}	-730.25	45.30	3,176.39
t CO _{2e} per employee	-0.64	0.04	2.67

Table 7: Greenhouse gas inventory by scope, 2023 to 2025 (tonnes of CO₂ equivalent)

The significant increase in the inventory total in 2025 is almost entirely attributable to the expansion of the inventory boundary, not to a deterioration in environmental performance. With commuting recorded for the first time, an additional 3,391.70 tonnes of CO₂ equivalent were included in the inventory in Scope 3 alone, which had not been included in previous years. Without this methodological expansion, the inventory would have remained within the range of previous years. Together, Scope 1 and Scope 2 result in a net balance of around minus 1,351 tonnes of CO₂ equivalent in 2025, thereby confirming the university's net climate neutrality in Scope 1 and Scope 2.

The negative value in Scope 2 results from the heat generated by the biogas-fired combined heat and power plant. The greenhouse gas emissions from heat consumption are calculated from the emissions of biomethane production and its upstream chains, less the CO₂ electricity credit resulting from the displacement of nuclear and coal-fired electricity; on balance, a negative value remains, which is netted against the university's other emissions in the calculation. Scope 3 emissions are not climate-neutral and are being recorded step by step more completely as the inventory boundary is progressively expanded.

Costs and mobility

The energy and water costs of all the university's properties amounted to around €2.0 million in 2025. Of this, around €0.94 million was attributable to electricity, around €0.83 million to heating, around €88,000 to district cooling and around €120,000 to water and wastewater; water is included here because it is managed together with energy costs as part of property operations. This financial information is provisional, as the approval of the annual financial statements by the Board of Trustees is still pending.

Net climate neutrality in Scope 1 and Scope 2 is based on the purchase of green electricity and the use of biogas. The university does not purchase any carbon credits. As a data basis for mobility, the modal split of students and employees was surveyed again in 2025 and verified in the 2025 summer semester by a traffic count at eight locations on campus; the detailed report "Modal Split 2025" can be requested from the Sustainability Office.

Internal CO₂ price

A formal internal CO₂ price is not currently applied. The university's exposure to CO₂ pricing is limited because pricing mainly affects electricity and heat, Leuphana does not belong to an energy-intensive sector, and it uses photovoltaics to a considerable extent and is continuing to expand them. The introduction of an internal CO₂ price is nevertheless being considered.

9.6. TARGETS

The Sustainability Strategy 2030 sets out the following strategic objectives for the environmental dimension of campus operations:

- Develop the campus further to make it climate-resilient, e.g. through unsealed surfaces and rainwater retention as a precaution against heat and heavy rainfall.
- Develop sustainability concepts for further university units to improve their specific handprint.

- Further anchor student engagement as a driver of sustainable campus development.
- Expand open data monitoring for campus indicators.

10. UNIVERSITY COMMUNITY

In the Sustainability Strategy 2030, the Campus Operations field of action covers both the environmental and the social dimension. While Chapter 9 deals with the environmental side, this chapter is dedicated to the people who work and study at Leuphana. The ESRS separate these two groups into S1 (own workforce) and S4 (consumers and end-users); the university reflects this separation in Sections 10.1 and 10.2. Both sections follow a similar structure: policies and engagement, key actions and targets, structural information, and complaint mechanisms. Leuphana regards the dignity, safety and participation of both groups as integral and safeguards them in a binding manner through institutional procedures.

10.1. EMPLOYEES

Policies and engagement

Leuphana's policies for its own workforce consist of several interlocking documents, each addressing a specific aspect of its responsibility towards employees. The code "Diversity as an Opportunity" of 2014 anchors the values of diversity, recognition and appreciation and refers to the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the UN Convention on the Rights of Persons with Disabilities (CRPD), the UNESCO Declaration of 2001 and the General Equal Treatment Act (AGG).²⁰ Leuphana's AGG guideline governs the procedure in cases of discrimination; the formal complaints office under the AGG is located in Personnel and Legal Affairs (Stefanie Verbeet). The guideline on protection against discrimination, violence and sexual harassment complements this framework. The appointment regulations require appointment committees to have a 40 per cent share of women and require explicit statements in the professorship profile on the equal opportunities mandate and on the promotion of people with severe disabilities.²¹

²⁰ References for the code "Diversity as an Opportunity", the AGG guideline and the guideline on protection against discrimination, violence and sexual harassment will be added as links.

²¹ The AGG guideline and the appointment regulations are published in the university's Gazette; the exact references and dates are being checked and will be added as a footnote.

In the area of health and work-life balance, a set of **service agreements**, built up over time, applies, including the service agreements on the smoking ban (2004), addiction (2005), teleworking (2007), workplace reintegration management (2009), staff further training (2012),²² annual appraisal interviews (2015), reconciling work and care (2018), mobile working and teleworking (2023) and conflict resolution in the workplace (2025). Further service agreements govern the employment relationship, including the service agreement on working time (2023) and the service agreement on the operational closure period (2023), which cites climate change in its preamble as a rationale. Section 6 of the university's sustainability guidelines names health protection as a binding objective.

Occupational health and safety follows the German Occupational Safety and Health Act and the Occupational Safety Act and is anchored operationally through the occupational safety specialist (Jörg Seeba), the occupational physician and the occupational psychologists. The Occupational Safety Committee (ASA) meets regularly, chaired by the Executive Vice President.

Workplace health promotion is anchored operationally through the health management officer (Nicole Woltmann) and the Health Working Group.

The **Staff Council** (Chair: Daniel Simons) is the central representative body of employees under the Lower Saxony Staff Representation Act and is represented on the Senate and on all relevant committees; all service agreements are negotiated between the Presidential Board and the Staff Council.

The Council of Academic Staff represents the status group of academic staff. The Representative Body for Employees with Severe Disabilities (Klaus-Ulrich Guder) is an associate member of the Health Working Group.

The **Health Working Group** has existed since 2018 as a university-wide body and brings together officers from Personnel Services, the Staff Council, Occupational Safety, the Office for Equal Opportunities, the Sustainability Office and University Sports, as well as the Representative Body for Employees with Severe Disabilities. The most recent **staff survey** took place in 2022.

There are no international framework agreements with trade union federations within the meaning of ESRS S1-2. As a public university in Lower Saxony, Leuphana is subject to the TV-L and to Lower Saxony staff representation law; these frameworks are sufficient and differ structurally from the situation of multinational corporations.

Employees can contact the AGG complaints office (Personnel and Legal Affairs, Stefanie Verbeet), the reporting office under the Whistleblower Protection Act

²² Service agreement on staff further training (2012):

www.leuphana.de/fileadmin/user_upload/organisation/dienstvereinbarungen/DV_Weiterbildung_Personal.pdf.

(Stefanie Verbeet and Juri Gauthier jointly), the Staff Council, the Representative Body for Employees with Severe Disabilities, workplace reintegration management (Nicole Woltmann) and the ombudspersons. Anonymous reports can be made via the HinSchG reporting office; the case numbers for 2025 are shown under “Complaints and discrimination”.

Key actions and targets

The key actions for the university’s own workforce are structured into three fields of action: equal opportunities and diversity, health and work-life balance, and staff development and further training.

Equal opportunities work is anchored institutionally through the Equal Opportunities Officer (Kathrin van Riesen) and the Office for Equal Opportunities and is underpinned operationally by the Gender Equality Plan.²³ The appointment regulations link equal opportunities with the appointment process by providing for a quota for appointment committees and statements in the professorship profile. Mentoring programmes, the Family Service based in the Office for Equal Opportunities and membership of the Diversity Charter (Charta der Vielfalt) complement the framework.

The **Health Working Group** coordinates health promotion in three pillars (exercise, nutrition and resilience), complemented by the “Healthy Leadership” format. In the 2025 academic year (2024/25 winter semester and 2025 summer semester), 56 subsidised staff sports courses were offered, with up to one hour per week recognised as working time. The Mental Health First Aid programme for training mental health first aiders was launched with a pilot course (17 participants in December 2024) and continued in subsequent courses; by the end of 2025, 49 first aiders had been trained, and a first network meeting took place on 11 November 2025. In the medium term, the aim is to have around 100 trained mental health first aiders, which corresponds to around ten per cent of the workforce. The 2025 Health Week recorded 13 offerings with 182 bookings. Further offerings include exercise breaks at the workplace, occupational psychology consultation hours, nursing rooms and relaxation rooms, a room of silence, and coaching and team development services. Mobile working and teleworking are governed by the service agreements; reconciling work and care is supported by the service agreement of 2018 and the Family Service.

Leuphana’s **further training system** is coordinated through the Further Training Round Table, in which 13 units are involved. The main strands are general staff

²³ Leuphana’s Gender Equality Plan and Gender Equality Report: www.leuphana.de/einrichtungen/gleichstellung.

development (Katrin Huber, Annika Prange, Nicole Woltmann), academic staff development (Hanna Jacobs, Nadine Dablé) and internal further training (Annemarie Burandt). The Graduate School also offers training events for doctoral candidates and postdocs through the Gradskills format; in 2025, the programme comprised 20 events with 239 teaching units.

The **financial resources** for the actions are permanently budgeted in the personnel and operating budgets of the units responsible. For the combined functions of sustainability, the Office for Equal Opportunities, occupational safety, occupational health management and internal further training, the budget statistics for 2025 show a total budget of around €1.84 million, of which around €1.74 million are personnel funds; a further breakdown by unit is not provided for data protection reasons. The figures for 2025 are provisional, subject to the approval of the annual financial statements by the Board of Trustees.

Quantitative targets exist for several areas. The Mental Health First Aid initiative pursues the target of around 100 trained first aiders. The mandatory employment quota for employees with severe disabilities under Section 154 SGB IX (five per cent) has been met since 2025. Further quantitative targets on gender distribution and work-life balance are addressed through the Gender Equality Plan; they include, among other things, increasing the proportion of women in under-represented areas. The Sustainability Strategy 2030 sets out overarching objectives for the social dimension of the Campus Operations field of action.

Workforce structure

Indicator	Total	Women	Men
Total employees (headcount)	1,185	718	467
Share (%)	100.0	60.6	39.4
Management level (EG 15/14/13Ü)	38	22	16

Table 8: Workforce structure as at 1 December 2025

The workforce comprises academic and non-academic staff. Gender entries are made in accordance with the civil status register; there were no entries in the “diverse” category as at the reporting date.

Staff category	Number	Share of women (%)	Part-time rate (%)	Fixed-term rate (%)
Total employees	1,191	60.7	45.6	43.3
Professors	175	42.3	7.4	30.9
Academic staff (excluding professors)	421	55.8	54.4	85.5
Administrative and technical staff	595	69.6	50.6	17.1

Table 9: Workforce by staff category as at 31 December 2025

The breakdown is shown as at 31 December 2025 on the basis of the personnel statistics. The slight difference in the total compared with Table 8 (1,185 employees as at 1 December 2025) results from the different reporting date. The structure shows patterns typical of a university: a high proportion of fixed-term contracts among academic staff, resulting from early-career qualification positions, and a high proportion of women and part-time employees in administration. A breakdown of the age distribution by the ESRS categories (under 30, 30 to 50, over 50) is not currently available in the required form.

Leuphana employs staff exclusively in Germany. A breakdown by country is not required, as the ESRS threshold (more than 50 employees and more than 10 per cent of the workforce in another country) is not reached. All employees are subject either to the TV-L or to the Lower Saxony W or A salary scales; collective bargaining coverage within the meaning of the ESRS is therefore 100 per cent. Staff representation under the Lower Saxony Staff Representation Act also covers 100 per cent of the workforce.

Remuneration and equal pay

Employees' remuneration is governed by the TV-L and, for professors, by the Lower Saxony W salary scale (see also Section 4.2). As these collective agreement and salary structures define the relevant pay level in the public higher education sector and are well above the statutory minimum wage, adequate wages within the meaning of the ESRS are structurally ensured.

Determining the unadjusted pay gap between women and men (gender pay gap) in accordance with the ESRS requires an analysis of median remuneration across all status groups, which is not currently possible because the analysis of individual remuneration data across status groups required for this is still being set up. The ratio of the annual total remuneration of the highest-paid individual to

the median annual total remuneration of all employees, referred to in ESRS S1-15, is limited by the TV-L and W salary structures; it will be disclosed once the underlying analysis is available.

Complaints and discrimination

No cases were recorded through the formal channels (AGG complaints office in Personnel and Legal Affairs, HinSchG reporting office and Legal Office) in the 2025 reporting period. Telephone or informal complaints to case workers or heads of section are not systematically counted; the figures reported refer exclusively to the formal channels.

Category	Number 2025
Incidents of discrimination (AGG complaints office)	0
Severe human rights incidents connected to the university's own workforce	0
Fines, sanctions, penalties	0

Table 10: Complaints and incidents in the 2025 reporting year (formal channels)

Phase-in Provisions

For the following topics, Leuphana uses the phase-in provisions available for first-time and voluntary reporting. The underlying structures and offerings exist in each case and have been described qualitatively in the preceding sections; quantitative reporting in the full ESRS format is not currently provided. An overview of the relief used can be found in Section 5.2.

- **Non-employees (S1-6).** Student and academic assistants (as at 31 December 2025: 781 people, including 541 women and 4 diverse/not specified) and contract lecturers (as at 31 December 2025: 528 people, including 258 women) are recorded but are not currently broken down in the full ESRS format.
- **Social protection (S1-10).** All employees in the public service are fully subject to compulsory social insurance and enjoy comprehensive social protection under German social law. A detailed breakdown by the ESRS categories is not currently provided.
- **Persons with disabilities (S1-11).** The statutory employment quota under Section 154 SGB IX (five per cent) was met in 2025 at 5.03 per cent; in 2024, the rate was 4.55 per cent. An ESRS-compliant breakdown by status group and gender is not currently provided.

- **Average training hours (S1-12).** The structure of the further training system is documented through the Further Training Round Table with 13 coordinating units. Average training hours per employee by gender are not currently recorded centrally.
- **Health and safety metrics, partial (S1-13).** Occupational health and safety is described qualitatively in Section 10.1. No fatal work-related accidents were recorded in the 2025 reporting period. Accident statistics are compiled annually for students and employees. The rate of recordable work-related accidents will be calculated and days lost will be recorded centrally in an ESRS-compliant form once total hours worked are collected in the required breakdown.
- **Work-life balance (S1-14).** The offerings are documented in many ways (service agreement on reconciling work and care 2018, service agreement on mobile working and teleworking 2023, Family Service in the Office for Equal Opportunities, nursing rooms and relaxation rooms). The uptake of parental leave by gender is not currently surveyed quantitatively.

10.2. STUDENTS

Policies and engagement

Under the ESRS (S4), Leuphana's 9,504 students form the key stakeholder group of consumers and end-users. Their rights, safety and participation are governed by a set of policies and structures, some of which are intertwined with the structures for employees.

The code "Diversity as an Opportunity" also applies to students and makes their diversity a reference point of the institutional culture. The guideline on protection against discrimination, violence and sexual harassment explicitly covers students. The AGG guideline applies to cases of discrimination within the meaning of the AGG. Data protection is safeguarded by the General Data Protection Regulation (GDPR) and the internal data protection structures. The study and examination regulations govern academic rights and obligations.

Student self-government is exercised through the General Students' Committee (AStA) and the Student Parliament.²⁴ Among other things, the AStA runs departments for sustainability, anti-racism and parents. Students hold two seats on the Senate. The Student Initiatives Organisation coordinates some 90 initiatives active across the university. The Case Study Office of the Faculty of Sustainability links student engagement with research projects. A Student

²⁴ Student self-government and initiatives: www.leuphana.de/universitaet/organisation/studierende.

Sustainability Office was established in 2025. Student engagement is explicitly anchored in the Sustainability Strategy 2030 as a driving force for sustainability in campus operations.

Student engagement beyond formal studies and the official student body is reflected in the 91 student initiatives.

Students have several channels available for complaints and reports. The Ombuds Office for Students (Thies Reinck) is the central independent complaints office.

The AGG complaints office (Personnel and Legal Affairs, Stefanie Verbeet) is also responsible for students where matters under the AGG are concerned. In the event of academic conflicts, the procedures of the respective examination boards apply. Student advisory services also include easily accessible counselling and mediation services. Data protection enquiries can be submitted to the data protection officer. Identified violations are dealt with under the relevant procedures; the effectiveness of the mechanisms is reviewed annually by the respective offices.

Key actions and targets

The actions for students can be divided into three areas. In the academic area, the Leuphana Semester anchors a compulsory sustainability module worth ten credit points for all first-semester students at the College (since the 2007/08 winter semester), together with the public Conference Week (see Chapter 7). In the area of diversity and participation, the code “Diversity as an Opportunity”, the advisory services of the Office for Equal Opportunities including the Family Service (Hannah Brandenburg), student advisory services and accessibility measures are in place. In the area of engagement and participation, the AStA, the Student Parliament, the Student Initiatives Organisation and the Case Study Office provide institutional support; the Student Sustainability Office was established in 2025. Quantitative targets for the student group result from the Gender Equality Plan, the Sustainability Strategy 2030 and the accreditation structures. The accessibility measures follow an action plan for 2026 and 2027. The overarching aim is to structurally strengthen the diversity, participation and safety of students across the five fields of action.

Student structure and protection

Status group	Total	Women	Share of women (%)
Total students	9,504	5,987	63.0
of which College	5,582		
of which Graduate School (including doctoral candidates)	2,533		
of which Professional School	1,389		
Doctoral candidates (included in Graduate School)	520		
International students (with foreign entrance qualification)	1,139		12.0

Table 11: Student structure in the 2025/26 winter semester

In the 2025 reporting period, one data protection incident was reported under Article 33 of the General Data Protection Regulation. It was handled by the data protection officer and the Legal Office. No fines or sanctions resulted from this incident.

Physical accessibility of the university's properties has been partially implemented. Most buildings and paths are step-free; however, step-free access is not equivalent to full accessibility, and the requirements of DIN 18040-1 (publicly accessible buildings) are not yet fully met. Targeted measures to improve accessibility were implemented in 2025; an action plan for 2026 and 2027 has been adopted and provides for further steps.

Formal complaint and mediation channels are available through the Ombuds Office for Students; a consolidated annual count of complaints received is currently being set up.

10.3. TARGETS

In addition to the objectives for research, teaching and learning, and societal impact, the Sustainability Strategy 2030 sets out the following strategic objectives for the social dimension of campus operations:

- Expand open data monitoring for campus indicators.
- Strengthen and expand low-barrier, diversity- and equity-sensitive university structures and cultures.

11. PART IV: ANNEX

11.1. METHODOLOGICAL BASIS

A.1 Reporting standard and consolidation

The sustainability report is based on the revised ESRS in the version of the European Commission's draft delegated act of 6 May 2026, which builds on EFRAG's technical advice of December 2025 and, at the time of preparing this report, is in the final adoption procedure (see Section 5.1). The report has been prepared on an individual basis; consolidation of subsidiaries or investments does not apply, as there are none. The report is published voluntarily and does not contain a statement of full compliance with the ESRS. The relief used is summarised in Section 5.2 and in Section A.5.

A.2 Materiality assessment

Materiality was determined according to the principle of double materiality, taking into account both the university's impacts on the environment and society (impact materiality) and the financial effects of sustainability matters on the university (financial materiality). Impact materiality was assessed on the basis of severity, with the dimensions of scale, scope and irremediable character, and likelihood. In addition, a stakeholder survey using a five-point scale was conducted. The threshold of 4.0 applied there was not used as the sole decision rule but as a filter reflecting clear emphasis on a topic by respondents; the comparatively high value on the five-point scale was chosen to make clear prioritisation visible. The top-down assessment under ESRS 1 and the justification requirement of ESRS 2 IRO-2 paragraph 37(b) for E1 were reconciled with the survey results and were decisive in the cases provided for (see Section 5.3).

A.3 Definition of sustainability relevance

For the university-specific chapters, the understanding of sustainability described in Section 3.3 (planetary boundaries and doughnut approach) serves as the conceptual framework, which is linked to the Sustainable Development Goals through the operational recording procedures. In research, sustainability relevance is measured at publication level via SDG mapping in the Pure impact module; recording is not complete, which is why the reported share is a conservative approximation (see Section 6.3). In teaching, the myStudy tag "sustainability-oriented" is used; the tag is assigned by teaching staff without a uniform set of criteria or central monitoring, and the share refers to the level of courses, not to the module level (see Section 7.3). For transfer, a uniform definition is being developed. From the 2026 financial year onwards, these procedures will be further standardised, including by extending SDG mapping to project level and by developing a definition of sustainability-related transfer.

A.4 Greenhouse gas accounting

Greenhouse gas accounting follows the Greenhouse Gas Protocol and distinguishes between Scope 1, Scope 2 and Scope 3. The university's climate protection strategy has an integrated design and combines renewable energy supply, efficiency measures and sustainable mobility. The university has been climate-neutral on a net basis in Scope 1 and Scope 2 since 2014; the key elements are a biogas-fired combined heat and power plant, efficiency measures, photovoltaic systems and the purchase of green electricity. Scope 2 is measured using both the market-based and the location-based method. Scope 3 accounting currently covers selected categories and is being continuously extended, including in the COUNTS project, to cover further categories and a broader data basis. The data basis is the EMAS-validated environmental management system.

A.5 Phase-in provisions

In this sustainability report, the university uses the phase-in provisions available for first-time and voluntary reporting for several sub-topics relating to its own workforce (non-employees, social protection, persons with disabilities, training hours, parts of the health and safety metrics, work-life balance), for the remuneration metrics (gender pay gap and remuneration ratio) and for the quantitative transfer metrics. The underlying structures are described qualitatively; full quantitative reporting is not currently provided.

A.6 List of sources

The main data sources are the EMAS Environmental Statement 2025, the Climate Protection Report 2025, the Greenhouse Gas Inventory 2025, the internal data cockpits for environment, space, personnel, students and research, the Grunddaten 2026 (basic data) of Strategic Controlling, the Gender Equality Report 2021 to 2023, the Procurement Guideline 2023, the 2025 annual reports of the occupational safety specialist and the occupational health service, the budget statistics 2025 and the Sustainability Strategy 2030.²⁵

The financial information reported for the 2025 reporting year is provisional until the annual financial statements have been approved by the Board of Trustees.

²⁵ References and links for the publicly available sources (in particular the EMAS environmental statement, the Gender Equality Report, the Procurement Guideline and the Sustainability Strategy 2030) will be added.

11.2. ESRS DISCLOSURE INDEX

The following overview maps the disclosure areas reported to the ESRS standards and to the chapters of this report and indicates the respective reporting status. It follows the requirement of ESRS 2 IRO-2 to list the disclosure requirements addressed and where they are reported.

ESRS standard	Disclosure area reported	Chapter	Status
ESRS 2	Basis for preparation	5.1	Reported
ESRS 2	Governance	4.1, 4.2	Reported
ESRS 2	Strategy, business model, value chain	3.2, 5.1, 5.5	Reported; financial effects qualitative
ESRS 2	Materiality assessment process	5.3	Reported
ESRS E1	Climate change: mitigation, risks, actions, targets, energy and greenhouse gases	9	Reported
ESRS S1	Own workforce: policies, actions, workforce structure, remuneration, complaints	10.1	Reported; phase-in provision used for individual metrics
ESRS S4	Students as end-users: policies, engagement, structure, protection	10.2	Reported; phase-in provision used for complaint counts
ESRS G1	Business conduct: integrity, anti-corruption, procurement, lobbying, payment practices	4.3 to 4.6	Reported; anti-corruption training to be reported next year
University-specific	Sustainability in research	6	Reported; sustainability-related shares partially available
University-specific	Sustainability in teaching and learning	7	Reported

University-specific	Sustainability transfer	8	Reported; transfer metrics under development
Not material	E2 Pollution, E3 Water and marine resources, E4 Biodiversity and ecosystems, E5 Resource use and circular economy, S2 Workers in the value chain, S3 Affected communities	5.3	Classified as not material

Table 12: ESRS Disclosure Index

