

CBS CAMPUS MATERIALITY REPORT



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Lead Author: Dr. Kristjan Jespersen, Associate Professor, Department of Management, Society and Communication (MSC). Email: kj.msc@cbs.dk

Authors: Dr. Heather Madsen (MSC), Mr. Daniele Costantini (MSC), Mr. Tore Klirtgaard (Campus Services)

Preface

This materiality report represents a crucial step for the Copenhagen Business School (CBS) to achieve a smart, sustainable and inclusive development that merges long-term profitability with social justice and environmental sustainability. This report maps the Sustainable Development Goals (SDGs) to CBS' Campus Sustainability Programme (Approved in April 2019). There is strong demand, both from investors and civil society, for clarity about the actual impact of organizational operations. This means that reporting on materiality is a way for CBS to bring more transparency and to set a higher degree of accountability for our organization.

On the one hand, this materiality report puts CBS' stakeholders in the position to better understand an organization's true value - its tangible and intangible assets. On the other, it enables CBS to have a well-defined account of the organization's impact on society, on the local economy and on the environment, which can in turn lead to a focus on sustainable impact.

The goals outlined in this document adhere to the CBS Campus Sustainability Strategy adopted in 2018, and the CBS Campus Sustainability Programme adopted in 2019.

Campus Services 2020

"Things which matter most must never be
at the mercy of things which matter least."

- Johann W. Von Goethe

Introduction

The Copenhagen Business School's Campus Sustainability Strategy embodies the university's commitment to mitigating climate change, improving building sustainability and promoting human well-being within the campus built environment and surrounding neighborhoods. The Strategy is aligned with our sustainability ambitions across our work in research and innovation, teaching, operations, and student life.

This document also highlights the intersection of CBS's Board Approved Strategy "We Transform Society with Business", with its commitment to undertake sustainability initiatives throughout the institution. CBS is a leader in exploring the role of business in society and of sustainability in business, and is strongly positioned to promote next-generation sustainability strategies. As such:

Complex challenges call for joint action. CBS maintains close relationships with other universities, with government actors, with civil society stakeholders, and especially with the business community. Together with our partners, CBS must leverage the Nordic tradition of responsibility to better define the challenges facing our world, and to generate transformative solutions for a better future.

CBS must continue to transform itself, to become even more curious and ambitious, and to take on more responsibility and risk. Therefore, we must continue to cultivate the diversity and resilience of our student, faculty and staff communities, and to provide opportunities for self-reflection and self-transformation.

Historical approaches to sustainability have focused on reducing environmental harm, often by restricting human activities. CBS's sustainability vision, in contrast, places the institution in a role of active service to society, contributing strategic knowledge and innovation, and more importantly, training responsible leaders and citizens equipped and eager to address intertwined environmental and societal challenges. This approach aligns with the university's "Identity" Statement.

IDENTITY

CBS is a globally recognized business school with a broad focus and deep roots in the Nordic socio-economic model. Our faculty has earned a reputation for high-quality disciplinary and interdisciplinary research and education. This unique global profile carries with it the obligation to address critical challenges in our research, and to develop the transformative capabilities of students, graduates and business leaders via our educational activities and opportunities for lifelong learning.

MISSION

We transform society with business:

- › We are curious, critical, and innovative in our approach to major opportunities and dilemmas facing business and society;
- › We are committed to disciplinary and interdisciplinary excellence in our research and educational programmes; and
- › We leverage our Nordic heritage to take responsibility for societal challenges—in collaboration with business, governments, and civil society.

CBS' strategy offers a framework to address the need for universities to engage directly with social problems, connecting our research and teaching to the larger world. Globally, models are emerging in which the university sector acts as a living lab for sustainability, connecting university operations, research and teaching to sustainability projects on campus and beyond. CBS proposes two initiatives, in particular, which adopt two highly collaborative approaches:

1. CBS using its own infrastructure as an opportunity to implement, test, study and teach sustainability at the campus scale, contributing directly to the significant transitions required to reach a sustainable future. CBS's unique focus would be its emphasis on the behavioral, organizational, and business aspects of sustainability. This means creating a campus environment that promotes sustainable behaviors among its community members. Following its educational mission and leveraging its built environment, CBS can facilitate interaction and reflection among students, staff and stakeholders leading to more sustainable practices on a daily basis.
2. CBS will use its campus to develop a regional scale living lab, which will focus on the role of the business sector in the sustainability transition. In this way, CBS will be able to develop research programs and teaching in partnership with private, public, and civil society stakeholders to explore ways to address sustainability challenges in the Copenhagen region and beyond.

VISION

CBS will leverage global intellectual leadership to transform society with business, tackling challenges with curiosity, creative new ideas, and collaborative engagement.

Building on CBS' overarching vision, the University's approach to sustainability focuses on the potential to simultaneously improve both human and environmental wellbeing. This "net positive" or "transformative" approach to sustainability—known as regenerative sustainability—will be central to our "Nordic" philosophy. While harm reduction and damage limitation activities will continue to be needed in many contexts, regenerative sustainability focuses on looking first for ways to contribute positively to environmental health and social well-being. This method can be more engaging to stakeholders, helping to build the partnerships and social support required to achieve a more sustainable world.

Note from the Authors

In the winter of 2018, Campus Services designed a ‘CBS Campus Sustainability Strategy’ and ‘Campus Sustainability Profile and Goals 2019-2025’. These efforts built upon the “strong experience of a campus that not only weaves together with the existing city but creates new spatial experiences . . . and integrates the city into the campus.” (CBS Master Plan, 2014)

This document shows the relationship between the CBS campus sustainability goals and the SDG's. It represents an important starting point that draws our stakeholders together in an important discourse about our commitment to having a positive impact on our planet, our community at large and on all stakeholders who share our campus.

The success of the ‘CBS Campus Sustainability Strategy’ will not only depend on implementing the ambitious goals but will depend on a spirit of community focused on the emergence of a more sustainable campus. It will take the hard work of individuals, associations, study boards, research centers and platforms, operational divisions and management.

Our shared Strategy also continues the hard work of past and current initiatives that contributed to this overall document. The Green Ambassadors program, PRME, CBS_CSR, the Sustainability Platform and its six key clusters, the CBS Master Plan 2014, the Diversity and Difference Platform, the Inequality Platform, the Transformations Platform, SDG Task Force and the CBS Sustainability Center informed the design of this document. We have also taken inspiration from Frederiksberg Municipality, whose officials have acted as both mentors and sparring partners as we set our goals.

We are thankful that there are so many initiatives already covering the subject of sustainability and believe that the future looks bright not only for CBS, but for society in general.

Sincerely,

Tore Klitgaard (Campus Services) & Kristjan Jespersen (MSC)





Campus Sustainability Profile & Goals

CBS commits to ambitious sustainability standards for its campus. The university campus devotes itself to supporting the sustainability transition of our institution that will simultaneously test and pilot strategic projects focused on significantly improving the human and environmental well-being of our campus.

The university campus will adopt a triple bottom-line approach, considering social, environmental and economic impacts of our activities, in order to prioritize our sustainability efforts. Based on these priorities, a set of action items will be developed and implemented.

The sustainability ambitions of the campus can also be grouped by the triple bottom-line categories: Social, Environmental and Economic. Under each category, specific impact areas can be outlined to improve the overall sustainability outcomes of our campus.

In order to achieve this set of CBS sustainability goals, CBS will also need to develop an organized process of meetings and workshops that involve relevant stakeholders including university and community members.

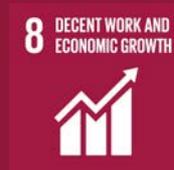
SDG and Materiality

The sustainable development goals (SDGs) are a universal plan for all countries to end poverty, protect the planet and ensure prosperity for all. They are a set of 17 Global Goals which include 169 SDG Targets.

From this perspective, materiality plays a key role in the discussion about sustainability strategies and reporting, and can play a supporting role when it comes to goal implementation, which requires a more holistic, coherent and integrated approach at all levels. Policies need to address interlinkages within society, as well as between the social, economic and environmental dimensions of sustainable development.

SOCIAL WELLBEING

Pushing against the trend to define sustainability as purely environmental concept, CBS' social wellbeing goals focus on issues that include health and well-being, equity and society diversity. These goals aim to ensure that all human beings can fulfil their potential with dignity and equality and in a healthy environment. The nature of this approach strives to apply a transdisciplinary approach that aims to leverage our built environment. The work focuses strongly on resolving inequity, while fostering an environment that cherishes diversity and social interaction and inclusion. Our social dimension has been further divided into five sub-classifications: Public Areas, Learning and Office Spaces, Indoor Climate, Health and Food.



PUBLIC AREAS

Leverage CBS's building stock as a direct conduit for the campus and university to achieve its identity, vision and mission for society.

TARGET 11-B



IMPLEMENT POLICIES FOR INCLUSION, RESOURCE EFFICIENCY AND DISASTER RISK REDUCTION

« CBS Goal

1. Institute a sustainable master plan, focused on human well-being in the built environment.

TARGET 11-3



INCLUSIVE AND SUSTAINABLE URBANIZATION

« CBS Goal

2. Cultivate CBS' facilities to enhance accessibility, connectivity and engagement across the campus.

TARGET 9-4



UPGRADE ALL INDUSTRIES AND INFRASTRUCTURES FOR SUSTAINABILITY

« CBS Goal

3. Develop a sustainable campus environment by certifying all new buildings and major building retrofits according to third-party environmental standards.

TARGET 7-A



PROMOTE ACCESS TO RESEARCH, TECHNOLOGY AND INVESTMENTS IN CLEAN ENERGY

« CBS Goal

4. Publish real-time building data for all CBS buildings.

LEARNING AND OFFICE SPACES

Develop learning and working spaces focused on the changing needs of students and employees to increase human well-being and to prepare for future ways of working and studying.



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CBS Goal

5. Develop methods to evaluate the building stock, especially learning and office environments.

INDOOR CLIMATE

Improve CBS' indoor climate to increase well-being and strengthen building performance.



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CBS Goal

6. Increase focus on thermal / air quality, visual and acoustic conditions of the indoor environment.

HEALTH

Support the health, wellness and safety of all students and employees on campus to increase well-being and lower absences due to illness.

TARGET 3-4



REDUCE MORTALITY FROM NON-COMMUNICABLE DISEASES AND PROMOTE MENTAL HEALTH

CBS Goal

10. Support student clubs and organizations fostering health and well-being on campus.



CBS Goal

7. Instigate institution-wide health and wellness initiatives for all CBS stakeholders.

CBS Goal

8. Develop a human well-being map of campus, including interventions to support employees' and students' health and well-being.

CBS Goal

11. Support communication and outreach initiatives to increase student, staff and faculty knowledge and use of health and wellness services.

TARGET 8-8



PROTECT LABOUR RIGHTS AND PROMOTE SAFE WORKING ENVIRONMENTS



CBS Goal

9. Monitor to ensure a safe work and study environment.



FOOD

Monitor CBS's food systems, working to improve our stakeholder's health and well-being while at the same time minimizing environmental impacts.

TARGET 2-4



SUSTAINABLE FOOD PRODUCTION AND RESILIENT AGRICULTURAL PRACTICES

« **CBS Goal**

12. Buy local, seasonal and sustainable food for our campus and avoid food waste.

TARGET 12-8



PROMOTE UNIVERSAL UNDERSTANDING OF SUSTAINABLE LIFESTYLES

« **CBS Goal**

13. Support urban gardening and develop learning opportunities for sustainable food related issues, waste reduction, and healthy food choices.



ENVIRONMENTAL HEALTH

Regarding CBS goals that are framed within the category of environmental health, these CBS goals relate primarily to the conservation of nature and the natural landscape. This environmental dimension has been further divided into five sub-classifications: Procurement, Emissions, Energy Use, Waste and Water Management.



PROCUREMENT GUIDE

Develop a university-wide procurement policy aimed at clear commitments to sustainable purchasing.

TARGET 12-7



PROMOTE SUSTAINABLE PUBLIC PROCUREMENT PRACTICES

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CBS Goal

1. Develop a Sustainable Purchasing Guide to help students, faculty and staff to make purchasing decisions that are economically, socially and environmentally sustainable.

TARGET 12-2



SUSTAINABLE MANAGEMENT AND USE OF NATURAL RESOURCES

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CBS Goal

2. Implement an item-exchange system across campus, to limit new item purchases.

EMISSIONS

Commit CBS' assets, campus land, and utilities as a hub for sustainable innovation implementing aggressive greenhouse gas (GHG) reduction targets that contribute to combatting the global challenge of climate change.

TARGET 13-1



STRENGTHEN RESILIENCE AND ADAPTIVE CAPACITY TO CLIMATE RELATED DISASTERS

« **CBS Goal**

3. Achieve a 100% reduction in GHG emissions by 2050 and align CBS' greenhouse gas emissions with Frederiksberg Kommune's climate strategy - reducing GHG emissions per user to 65% below 2005 levels by 2025.

TARGET 13-2



INTEGRATE CLIMATE CHANGE MEASURES INTO POLICIES AND PLANNING

« **CBS Goal**

4. Conduct an annual GHG inventory to monitor and report campus emissions and progress toward zero emissions (Scope 1, 2,3).

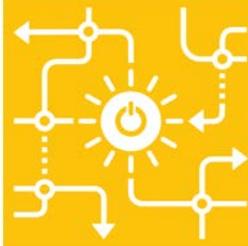
CBS Goal

5. Develop and regularly update a CBS Transportation Policy.

ENERGY USE

Design an energy management plan to reduce energy consumption and GHG emissions, while achieving positive environmental impact and economic savings.

TARGET 7-A



PROMOTE ACCESS TO RESEARCH, TECHNOLOGY AND INVESTMENTS IN CLEAN ENERGY

« **CBS Goal**

6. Self-fund energy projects to reduce energy consumption and energy expenditures.

CBS Goal

7. Publish real-time energy data for all CBS buildings.

WASTE

Develop a CBS Zero Waste Action Plan focused on applying a campus-wide waste management program that implements circular economy principles to reduce waste production and save materials in new productions.

TARGET 12-5



**SUBSTANTIALLY
REDUCE WASTE
GENERATION**

«

CBS Goal

8. Improve overall waste diversion by 2025 to the extent that general waste is reduced to 20% of the total weight.

CBS Goal

9. Implement waste reduction procedures for paper, food, single use plastics, and interior furnishings. (20% overall reduction).

WATER MANAGEMENT

Develop a new Water Action Plan in collaboration with Frederiksberg Municipality and Frederiksberg Forsyning to generate water savings and to direct water management activities and investments in the future.

TARGET 6-4



**INCREASE WATER-USE
EFFICIENCY AND
ENSURE FRESHWATER
SUPPLIES**

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CBS Goal

10. Invest in water management tools and technologies to monitor and minimize water waste across campus.

TARGET 6-5



**IMPLEMENT
INTEGRATED WATER
RESOURCES
MANAGEMENT**

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CBS Goal

11. Manage cloudbursts (skybrud) as a resource for the campus and Greater Copenhagen Region.

ECONOMIC PROSPERITY

Regarding CBS goals that are framed within the category of economic prosperity, these goals relate mainly to the dynamics of economic growth and development within a legal frame of reference. This economic dimension has been further divided into three sub-classifications: Space Management, Life Cycle Cost (LCC) and Maintenance.



SPACE MANAGEMENT

Improve the use of square meters to get the most out of the building stock and to create more common/informal learning spaces where students, researchers and administrative staff can get together to work and talk in informal ways.

TARGET 9-4



UPGRADE ALL INDUSTRIES AND INFRASTRUCTURES FOR SUSTAINABILITY

«

CBS Goal

1. Monitor space utilization and create policies about space management in relation to building retrofits.

LIFE CYCLE COST (LCC)

Consider the total cost of ownership as an integrated part of all building projects and portfolio management decisions to create the best economic solutions for the long-term.

TARGET 9-4



UPGRADE ALL INDUSTRIES AND INFRASTRUCTURES FOR SUSTAINABILITY

«

CBS Goal

2. Implement tools to calculate total cost of ownership as an integrated part of all Campus Services' projects.

MAINTENANCE PLAN

Establish a long-term portfolio investment strategy aimed at monitoring the lifecycle of all university assets.

TARGET 9-4



UPGRADE ALL INDUSTRIES AND INFRASTRUCTURES FOR SUSTAINABILITY

«

CBS Goal

3. Monitor the building project portfolio by evaluating projects on a 50-year timeline, the standard time span before all building components have been renovated.



Next Steps

Each year a report will be produced outlining the achievements and developments of the CBS Green Programme. Understanding the progress and completion of the initiatives listed in this document is a critical tool illustrating CBS' commitment to sustainability and the broader Danish community.

If you are interested in supporting this initiative, please contact Tore Klitgaard at tokl.cs@cbs.dk.