Bring ideas to life
VIA University College

ESG Report 2023

VIA Makes an Impact

At VIA, we've reached a milestone in our sustainability efforts.

In 2023, we commissioned a potential analysis that shows where we can be most effective in reducing our carbon emissions. Based on this, we prepared a climate action plan, and in 2024 we will present an overall plan for our activities and initiatives. A clear direction has been set, and we have the internal organisation in place.

This ESG Report is part of the solid foundation for our journey forward.

VIA was one of the first educational institutions to develop an ESG Report on environmental, social and governance issues back in 2021. We did this to use data to clarify where we need to improve and focus our efforts.

This is VIA's third ESG Report, and like the first report, it includes not only data but also articles that give examples of our sustainability work. As a large educational organisation, we can make two types of impacts on society.

One is the negative climate impact through carbon emissions from building operations, transportation and similar activities. At VIA, we call this impact our "footprint", and we constantly work to reduce it.

The other impact is our "handprint". This is the positive impact we have on our thousands of students and participants in continuing education by equipping them with knowledge and the capacity to act on sustainability. There's no doubt that it's through our handprint that VIA can make the most significant difference – for our students and for society as a whole. In the coming years, we'll continue to explore new and exciting ways to integrate sustainability into our educational programmes.

In this ESG Report, we include examples of how we work with our handprint. You can read about students who take the elective course in the UN Sustainable Development Goals, giving them insight and perspective; students who work on sustainability in other cultures; and students who are encouraged to critically examine our consumption and habits. You'll also read about how we promote a more inclusive start to student life, including diversity training for our tutors. This is just a small selection of what happens at VIA, but I hope it shows how we work with ESG on many levels.

It is important to note that this ESG Report is as much about inspiration, debate and dialogue as it is a reflection of everything we're proud of.
We don't have all the answers, and we face dilemmas every day, but we're constantly working to improve together. Our ESG data is continuously refined and nuanced, making it challenging to compare year-to-year figures in the report.
Overall, there hasn't been a major

We don't have all the answers, and we encounter dilemmas daily, but we are constantly working to improve together.

change in total CO_2 emissions in 2023 compared to 2022. In some areas, emissions have increased slightly, while in others they have decreased. We are also affected by external factors, such as the weather, the fire at Studstrup Power Station and the lingering effects of COVID-19.

In addition, from 2023 we will no longer buy certificates for green electricity.

We made this decision because there's growing doubt about the green certificates' guarantee of zero emissions, but also because it's more credible to work on actual reductions in VIA's electricity use.

For many organisations, Scope 3 carbon emissions (indirect emissions from activities such as commuting and shopping) account for around 90% of VIA's total footprint. This is also the area where accurate data is hardest to obtain. However, our data is always improving, which allows us to distinguish between genuine developments and changes in the data itself.

This means that the ESG Report is an increasingly valuable tool for VIA to highlight and support our sustainability work.

The report also reflects our commitment to sharing our progress, whether we're celebrating successes or facing challenges and dilemmas.

We take one step at a time, and with our efforts in 2023 we've taken a big step towards a greener and more sustainable future.

We don't have all the answers, and we face dilemmas every day, but we're constantly working to improve together.

Kirsten Suhr Bundgaard
Vice Rector Corporate Administration

Content

2 Foreword

6 Presentation of the organisation
7 What does ESG mean?

8 The Climate Action Plan
9 VIA's green transition
10 Green and efficient buildings
11 VIA's canteens are becoming greener
12 IT equipment lasts longer and is reused
13 From lowest price to responsible procurement

14 The students' perspective
15 Elective course in the UN Sustainable Development Goals
16 Students as ambassadors for the UN Sustainable Development Goals
17 Sustainability has become part of everyday life
18 What do you think about sustainability?

20 Teaching
21 Integrating sustainability in all our programmes
22 Sustainable Development Goals, sustainability and critical thinking in the nursing programme
23 Sustainable work in Tanzania
23 Training tutors to ensure an inclusive start to student life

24 Research
25 New technology and traditional crafts create sustainable textiles

28 ESG key figures 2023
29 Our ESG key figures
32 CO2e inventory
34 Data definitions and methods for the report's calculations
38 Data basis and organisational boundary
40 Emission factors
42 Endorsement and declaration

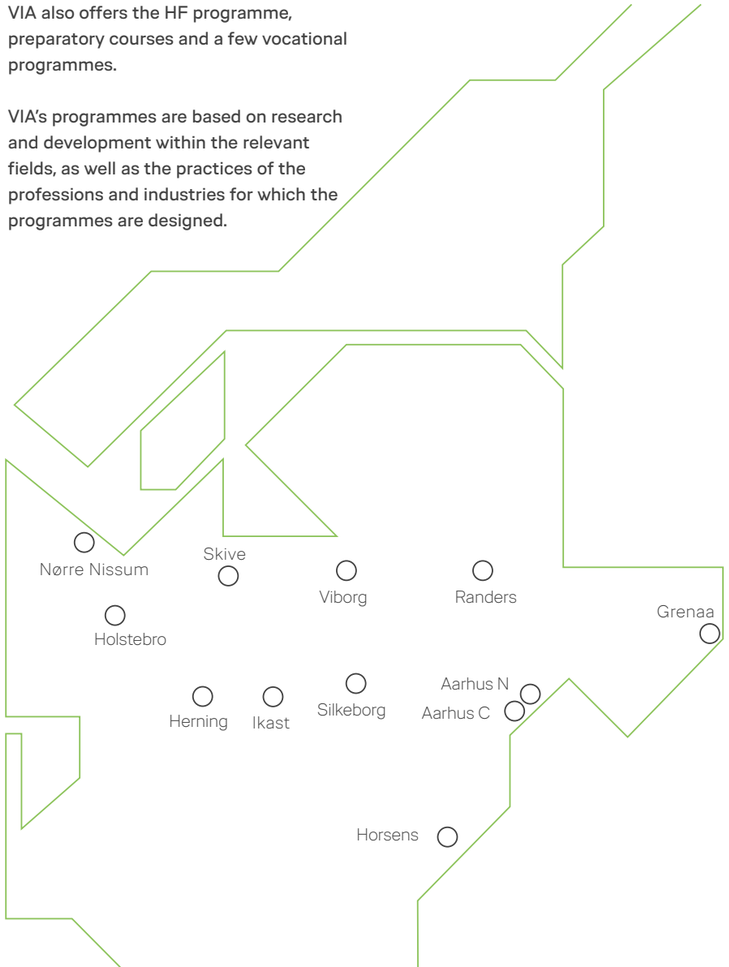
Presentation of the organisation

VIA University College is one of Denmark's six university colleges.
VIA offers professional bachelor's programmes, academy programmes and continuing education, including diploma programmes, in the Central Denmark Region.

This is offered at an international, research-based level, meeting the demand for a qualified workforce in both the private and public sectors.

VIA also offers the HF programme, preparatory courses and a few vocational programmes.

VIA's programmes are based on research and development within the relevant fields, as well as the practices of the professions and industries for which the programmes are designed.



2209
employees
(FTE)

41
higher education programmes
(programmes with study activity)

8
campuses
(distributed throughout the Central Denmark Region)

15
programme locations
(geographical locations with study activity)

What does ESG mean?

ESG is an international standard that stands for environment, social and governance.

ESG factors are used to measure and report on companies' and organisations' sustainability efforts.

Handprint and footprint

Handprint
VIA's handprint is the positive impact we can make by integrating sustainable development in all our study programmes and research environments. We work from a broad understanding of sustainability with a focus on the environmental, social and economic bottom lines.

We call it our handprint because this is where we truly have the opportunity to shape our shared future.

Footprint
VIA's footprint is the negative climate impact we leave as a large educational institution. This includes emissions from our own operations, such as transport, heating and electricity. We take responsibility for this impact, which is why we've set ambitious targets and taken action to reduce VIA's own carbon emissions by 2030.

By 2030, VIA aims to:

- Reduce Scope 1 and 2 emissions by 75% (baseline year 2022) Achieve climate neutrality on pilot campuses: Aarhus C, Aarhus N, and Horsens
- Achieve climate neutrality on pilot campuses: Aarhus C, Aarhus N and Horsens
- Reduce Scope 3 emissions by 25%

Scope 1

Direct emissions from the combustion of fossil fuels, e.g. diesel for vehicles and natural gas.

Scope 2

Indirect emissions from the consumption of electricity and district heating.

Scope 3

Other indirect emissions that occur in VIA's value chain, such as commuting, procurement and canteen services.

Climate Action Plan

The Climate Action Plan sets the course for VIA's work on the green transition in the coming years. In this chapter, you can read about the potential analysis, the action plan and the strategy. You'll also find examples of how VIA works with the green transition within IT, buildings, canteens and procurement agreements.

VIA's green transition

With a climate inventory, a potential analysis and an action plan, the direction for VIA's green transition is set. VIA is well on its way and has ambitious goals, says project manager Camilla le Dous.

To make an impact, you need to know where you're starting from and where you're headed. This is why, in 2023, VIA University College commissioned a potential analysis for VIA's green transition from the consultancy firm Viegand Maagøe.

The potential analysis identifies areas with the most potential for CO2 reductions, highlighting where it makes most sense to prioritise efforts.

"VIA has worked on the green transition for many years, including optimising operations on the campuses and local green initiatives. In 2021, VIA was one of the first educational institutions to voluntarily produce an ESG Report. Based on that work, VIA can now take the next step towards a more strategic and unified effort, which will also allow us to better measure our progress and adjust our initiatives along the way," says Camilla le Dous, project manager for VIA's green transition.

The potential analysis recommends where VIA can take action within the three scopes.

In early 2024, VIA established seven action groups, which will work in three areas: efficient and green energy, sustainable use, and green mobility. During 2024, these seven groups will present specific proposals for CO2 reductions to help VIA achieve its goals.

"The action groups will work in very different ways and include many different participants, from students and teachers to managers, administrative staff and operational staff," says Camilla le Dous.

She is pleased with VIA's ambitious approach to the green transition.

"It's bold, for example, to address commuting as part of our responsibility, as it's a very complex area and not something VIA can solve alone. That's why we will also work with a lot of other externalactors.

"We're creating a solid foundation for action with specific activities in almost every area," she adds.

She adds that the action plans mainly focus on VIA's 'footprint' – the climate impact VIA has as an organisation – but that efforts to influence students are also a key focus.

"Our biggest contribution to society's green transition will happen through the skills our students gain from education in sustainable development across our programmes and research areas. And by focusing on ESG and our own climate footprint as an organisation, we demonstrate that we lead by example and take this agenda seriously," says Camilla le Dous.

Recommendations from the potential analysis for VIA's green transition

Scope 1
- Phase out natural gas
- Transition away from fossil fuels in vehicles

Scope 2
- Energy management
- Energy-efficiency projects
- Energy-efficient operations and behaviour
- Energy management and monitoring

Scope 3
- Use trains instead of planes
- Encourage students and staff to adopt greener transport habits
- Reduce the amount of beef in the canteens
- Prepare a green procurement plan for furniture

Example

Green and efficient buildings

Sensors and automation play a key role in making VIA's buildings efficient and reducing energy consumption.

On VIA's campuses, motion sensors turn lights on and off. Heating and ventilation are controlled automatically to ensure the radiators are not on when windows are open.

"This helps reduce our energy use, and these are solutions that have become standard in newer buildings.
We're curious to explore whether we can go a step further and use artificial intelligence to manage our buildings' energy even more efficiently," says Jan Bagger Severinsen, Head of Facility Management.

As part of VIA's Climate Action Plan, an action group has been established that focuses on optimising building operations and reducing energy consumption.

VIA has also introduced various measures to create more energy-efficient solutions. Solar panels have been installed in several places, light bulbs have been replaced with LEDs, and diesel vehicles are gradually being replaced with electric vehicles.

One of the challenges is to ensure good indoor air quality and that buildings do not become too warm in the summer.

We've tried starting the ventilation of the buildings early in the morning instead of at night, but there are some rooms where we can't get the temperature low enough, so we may need to change that. We have to experiment a bit, because we're always focused on providing good working conditions for students and staff while consuming the least amount of energy.

Jan Bagger Severinsen
Head of Facility Management at VIA

Example

VIA's canteens are becoming greener

For students and staff at VIA, having a greener lunch has become part of daily life. At Campus Silkeborg, they've taken it a step further, and as a trial, the canteen is now entirely meat-free.

"We need to minimise our CO2 emissions, and meat is a major climate culprit. That's why, in spring 2024, we launched a trial in the Silkeborg canteen where instead of meat we use more plant-based proteins, fish and dairy products," says Ulla Hjelmar Nielsen, who manages VIA's canteens in Skive, Silkeborg and Viborg.

VIA's canteens aim to reduce CO2 emissions by 25%. Therefore, all VIA canteens have already stopped serving beef, veal and lamb, but that alone isn't enough to meet the target. The trial in Silkeborg aims to see if the canteens can become even greener.

"The experience has been positive, but there are also challenges. For example, preparing plant-based meals requires more resources, and the staff need additional training. The customers also have to get used to plant-based food," says Ulla Hjelmar Nielsen.

In Silkeborg, the canteen has been remodelled, and the kitchen is now open, allowing for better conversations about food, ingredients and climate.

"Many of our customers feel that green initiatives are important, but quite a few don't. So, it's important to have a dialogue about why we need to change our behaviour and habits," she says.

In a survey from the Silkeborg canteen, 70% of the respondents said that climate policies and climate impact were important issues for them. And 63% want to eat more plant-based meals to reduce their climate impact.

All of VIA's canteens focus on offering organic options, Danish ingredients, more plant-based dishes, reduced meat consumption and less food waste.

We need to change our eating habits and push some boundaries if there is to be a planet for our children as well.

Ulla Hjelmar Nielsen
Canteen Manager on Campus Silkeborg

Example

IT equipment lasts longer and is reused

We're also looking at whether we can make smarter purchases by grouping our orders to reduce CO_2 emissions from transport.

Mette Graugaard Erikstrup,
Head of Service Desk and Digitalisation

We love our computers and the easy-to-access wireless internet on VIA's campuses. But when it comes to resource consumption and energy use, we still need to look at how we can use IT more sustainably. That's why the IT and Digitalisation department at VIA has a strong focus on sustainability.

IT equipment is purchased through the State and Municipal Procurement Service and the so-called SKI agreements, which include requirements for the equipment's lifespan and CO_2 emissions.

"We've extended the minimum lifespan of IT equipment from three to four years. We try to purchase equipment that may be a little more expensive but, in turn, lasts longer and therefore offers a better overall economy," says Mette Graugaard Erikstrup, Head of Service Desk and Digitalisation.

When the IT equipment can no longer be used, VIA has an agreement with a company that either recycles the equipment and resells it or disposes of it in an environmentally friendly way.

"But we can always do more and do it better. There are some dilemmas we need to explore. For example, can we offer staff used instead of new equipment instead? Can we turn off the wireless internet outside normal opening hours? These are kinds of dilemmas we have to look at," she says.

Example

From lowest price to responsible procurement

I've worked in procurement for many years, but it's only now that sustainability and responsibility have become such a priority. It's made my work much more meaningful.

Helle Bjerregaard Kristensen,
Procurement Consultant at VIA University College

Sustainability and responsibility are key factors when Helle Bjerregaard Kristensen establishes procurement agreements for VIA University College.

"For many years, the only thing that mattered in procurement agreements was getting the lowest price. Today, we believe that sustainability and resource consumption are also important," says Helle Bjerregaard Kristensen, procurement consultant at VIA University College.

As a procurement consultant, she is involved in a many of the purchases made at VIA, which can range from furniture to hand towels and toilet paper. For furniture, for example, she aims to make it possible to buy second-hand furniture. She has also introduced washable cloth napkins instead of paper towels in some of VIA's toilets.

"We're constantly working to find the best solutions that also take sustainability into account," she says and adds:
"A lot of purchases in VIA also take place through procurement agreements or SKI agreements, where requirements for carbon emissions and sustainability are included."

The students' perspective

In this chapter, we give the floor to the students. Read about their thoughts on sustainable development and how they take part in classes on the UN Sustainable Development Goals. You can also learn about the Student Council's thoughts on VIA's work with sustainable development.

Elective course in the UN Sustainable Development Goals

Around 120 students have completed VIA's course to become ambassadors for the the Sustainable Development Goals. Now the SDGs have become an elective course with ECTS credits.

The story of VIA's Sustainable Development Goals ambassadors begins back in 2020, when a group of teachers had the idea of giving students a deeper understanding of what the UN Sustainable Development Goals and sustainable development are. This led to a course where students can become SDG Ambassadors.

The course, which includes workshops, a residential stay where all participants meet, and a festival, was such a success that it has now been further developed into an actual elective course offered at VIA's campuses in Aarhus and Holstebro.

"First and foremost, it's about giving students knowledge about sustainable development," explains project manager Birgitte Woge Nielsen.

"We discuss the human impact on the planet, what nature means to people, and how we can influence the world in a positive direction. It's also about entrepreneurship, thinking about the future and seeing opportunities," she says.

One of the students who has taken the SDGs elective is Naja Moss Wammen, who is studying to become an occupational therapist.

"It seemed like an obvious opportunity to learn more about the SDGs, and it's been a really good course," she says.

The course has deepened her interest in thinking more sustainably, especially when it comes to clothing and fashion.

"I did a project on how we can change behaviour and inspire people to buy more second-hand and less fast fashion. It's definitely sparked some thoughts that I'll take with me."

The elective course is interdisciplinary, worth 10 ECTS credits and lasts six months. The students will meet many different experts and visit relevant partners.

At the same time, they have influence over how the course is structured.

Another important part of the course is working with students' mental health in relation to climate anxiety.

"The students say they worry about climate change, but it gives them some peace of mind to know they're actively doing something," she says.

The work with the SDGs on the curriculum has inspired VIA's partner at Georgian College in Canada, who now plans to offer a similar course. Around 120 students have taken part in the SDG ambassador course, and 20 students have completed the elective course on the SDGs.

Example

Students as ambassadors for the UN Sustainable Development Goals

"The better we understand the Sustainable Development Goals, the better we can communicate them to others."

These are the words of 34-year-old Lohke Fuchs, who, in addition to studying on the Construction Technology programme at VIA, is also a Sustainable Development Goals ambassador.

As an SDG ambassador at VIA, students receive specialised training that equips them with concrete knowledge and tools for working with the SDGs. The aim is for students to become skilled communicators of sustainability and green transition, both among their peers and during internships.

"In the construction industry, where I'm doing an internship, we have a big responsibility to incorporate sustainability. So it's great to bring practical knowledge that can make a real difference on the ground," she says.

For Lohke Fuchs, it's also been exciting to meet the other SDG ambassadors at VIA.

We're Sustainable Development Goals ambassadors from a wide range of programmes, and it's incredibly inspiring to see how people from different backgrounds can work with the goals in practical ways. What unites us all is that we want to go out and make a difference.

Lohke Fuchs Sustainable Development Goals ambassador

Example

Sustainability has become part of everyday life

There are many good initiatives for the green transition at VIA, says the chair of VIA's Student Council, who, however, would like to see more communication to students about the college's green initiatives.

"There will come a time – and I think we're very close – when we no longer talk as much about the green transition and sustainability, because it will simply be part of everything we do.

But we aren't there yet, so it's important to maintain interest by talking about the many initiatives that are already underway," says Gustav Rygaard Kristiansen, chair of VIA's Student Council.

He believes VIA University College is making many good efforts towards the green transition, though there could be a bit more emphasis on informing students about them.

"VIA has relatively new buildings that are well-insulated and have solar panels, so there's only so much more that can be done there. Sustainability is also part of the curriculum, but how much it features varies a lot across programmes," he says.

As chair of the Student Council, Gustav Rygaard Kristiansen has participated in events with VIA's management on the topic of the green transition.

"The big question is how much the green transition should cost financially, and I don't think we really got an answer to that," he says.

As he sees it, there are also many dilemmas. While he thinks it's important to work toward reducing carbon emissions and consuming responsibly, there are limits.

"You can make the canteens 100% green, but would they still be popular, and would the organic ingredients be local? Would it ultimately make lunch more expensive for students? The municipality could also make public transport to VIA cheaper, but if the money goes there, would we need to save by reducing student admissions? Such dilemmas are always there, and we have to take them into consideration," says Gustav Rygaard Kristiansen.

Looking at VIA's ESG Report, he especially sees opportunities to cut down on flights.

"They take up a large part of the carbon footprint, and in future I think we need to seriously consider whether the purpose of each flight can be justified from a climate perspective," he says.

There's no doubt that sustainability is very important to the younger generations, but I actually think that the older generations have also been influenced by the debate in recent years, so in reality we're not that far apart.

Gustav Rygaard Kristiansen Chair of VIA's Student Council

What do you think about sustainability?

Sustainability doesn't play a big role in our classes, and I'm not sure how much it really relates to my studies. But generally, I think that if you have two options, you should choose the more sustainable one. In the canteen, you can sometimes buy leftovers at a lower price, and that's also a form of sustainability, since it helps reduce food waste.

Rasmus Breiner Physiotherapy student

Sustainability for me is about taking the bike rather than the car, if possible. I always cycle. Sustainability also means that the canteen mainly serves eco-friendly dishes, and I think that's great. It tastes good too.

Thomas Hestbech
Physiotherapy student

We recently had a presentation about sustainability in hospitals. Not much is recycled. I was a little surprised by that. I think we're getting better at that, though. I'm interested in the Sustainable Development Goals, and I'd like to see them covered more in our classes, ideally from a more global perspective.

Glenn Krogh
Nursing student

Sustainability is about not consuming too much. It's part of our daily life to think this way, so we've actually got used to always considering sustainability. I bike to school since I don't live too far away. I think we're moving in the right direction. Whether the younger generations can actually save the world, I don't know. But we're heading the right way. We'll see if it's too late.

Tora Rømer
Design and Business student

We need to stop consuming so much and think more about what we consume. That's something we focus on a lot at VIA too. Can we recycle more? What materials are we using? These are consistent themes in all our subjects and part of our mindset. That's why I feel optimistic about creating a better world. But there are challenges too – like the fact that I drive to school. I live in a small village without much public transport, so it's hard not to.

Lykke Johanne Sørensen
Design and Business student

I'm very focused on sustainability, because if we use all our resources now, we have no future. VIA has many good initiatives for sustainability, but it's not enough. I think there should be more focus on sustainability in the classes.

Rima Tabbara
Nursing student

Education

The UN Sustainable Development Goals are being incorporated into all programmes at VIA. This chapter shows how the process is unfolding, how the SDGs are emphasised in the nursing programme, and the efforts to create a more diverse start to the academic year for students. You can also read about students engaging with global challenges.

EDUCATION

Integrating sustainability in all our programmes

VIA is a knowledge institution that drives sustainable development. Therefore, the work of integrating sustainable development into all programmes is fully underway, says Dean Lotte Møller Larsen.

"VIA makes the greatest impact on societal development through the students and the course participants we provide continuing education for. They will all play a role in the transition towards finding sustainable ways to address the challenges of the future.
This applies whether they are nurses, early years educators, building technicians, or something entirely different," says Lotte Møller Larsen.

She is the Dean of VIA's construction programmes and the chair of the VIA group that works to integrate teaching in sustainability into all of VIA's study programmes.

"VIA has made a strategic decision to integrate sustainable development into all our programmes. We want to create organisational development, and for that, our managers and teachers need the skills to identify the challenges and activities that help integrate sustainable development across all our academic environments. This is the work we're currently doing," she says.

There's a big difference in how far each programme has progressed in integrating sustainability into classes, as well as how it's done.

"We all need to work with sustainability, and as a starting point, we need to work with a common language and a shared understanding of what sustainability

We can influence society through the graduates we educate. They must have the knowledge and skills to work with sustainability in their profession.

Lotte Møller Larsen
Dean of Education

means. Each academic environment then needs to figure out what is most important and how best to focus on it in the classes," says Lotte Møller Larsen, who adds that a development programme has been created for all the programmes.

There are two main strands in VIA's approach to sustainability in the programmes. First and foremost, there is a focus on where the biggest difference can be made within each profession.

"We can't do everything, so we need to direct our energy where it will have the most impact. This requires an analysis of what's most important from both a societal and sustainability perspective."

"Secondly, we need to work on the students' development by giving them the skills to push the professions and society in a sustainable direction.

Many students are committed to sustainability and see it as an important part of their future work. We need to work with their engagement and help them see the opportunities and understand their responsibilities."

Examples

Sustainable Development Goals, sustainability and critical thinking in the nursing programme

Students at the nursing school are encouraged to consider the UN Sustainable Development Goals and sustainability in their studies.

Each year, assistant lecturer Jonas Kortnum Mogensen teaches the new first-year nursing students study skills. As part of this instruction, he places special emphasis on the UN Sustainable Development Goals.

"I encourage students to actively integrate the SDGs into their education and future profession. It's important that, as an educational institution, we contribute to making an impact on the students and in turn on society."

In his classes, he also introduces students to some of the initiatives being implemented at regional hospitals to reuse equipment instead of relying on disposable items. He encourages students to be curious and critical about what they experience at VIA and, later, when they work in healthcare.

"The students bring a fresh perspective on our routines and the way we do things, so I urge them to ask lots of questions and be critical – also when it comes to how we can become more sustainable," says Jonas Kortnum Mogensen, who welcomes the increased emphasis on sustainability and the development goals in VIA's programmes.

For Sisse Charlotte Norre, a senior lecturer in the nursing programme, the Sustainable Development Goal of reducing social inequality is particularly prominent in her teaching.

"It is especially important for nurses that we focus on reducing social inequality and strengthening inclusion. I also encourage students to think of new ways to solve problems when I teach innovation, where it's natural for students to work on our way of using resources," says Sisse Charlotte Norre.

Sustainable work in Tanzania

For Alicia Delphine Santos, the encounter with impoverished Tanzania was an eye-opener as she considers her future career.

"It made me rethink what I want to work with when I graduate. I'd like to work in areas like refugee camps and disaster management," she says.

She is a French national studying to become a building technician. Together with two early years education students, she spent three weeks in Tanzania working on projects focused on play and sustainability in collaboration with the NGO New Hope Institution. This was part of the cross-professional element programme at VIA, which also includes workshops on culture and innovation before the trip.

"There was a lot of waste in Tanzania, and no system to manage it. A lot of the waste is just burned in the streets, so we worked on new ways to encourage locals to recycle it. One of my ideas was to use the aluminium from the inside of crisp packets to puton rooftops to create shade. Another was to create shade in playgrounds by cutting open plastic bottles," she explains.

Training tutors to ensure an inclusive start to student life

In recent years, VIA has increased its efforts to create a safer and more diverse study environment. One initiative is a pilot project in diversity-sensitive training for student tutors.

All students at VIA should feel included and welcome from day one. However, general studies show that some students in higher education experience harassment and social exclusion.

"That's why we wanted to explore how we can create a safer and more inclusive start to student life at VIA," explains Pia Rauff Krøyer, one of the researchers behind the project. " Diversity-sensitive tutor training," where 38 tutors from the early years education programme participated in a series of workshops.

"Among other things, we used role playing to make the tutors more aware of their own norms and perceptions, such as who

they might unconsciously consider a 'good new student.' We also looked at how a diverse environment sometimes requires breaking certain habits and traditions," she explains.

Together with the tutors, they also looked at ways to make the start of the study programme more inclusive. This included activities without alcohol, planning events that allow those with families to join, and not scheduling too many events in the first week.

Studies show that the social environment plays a big role in whether students complete their studies.

Sheila Zibrandtsen is one of the tutors in the early years education programme who took part in the initiative.

"When I started as a tutor, we didn't think much about diversity, values, drinking culture, ethnicity or religion. It was more about Danish culture, where we tend to drink excessively and party during intro week. But we became more aware that not everyone wants that. So we adjusted intro week to be more considerate of diversity and made it clear from the start that it's absolutely fine if someone doesn't want to participate in every activity."

Research

VIA conducts applied research in close collaboration with public and private partners. Our research shapes education and addresses society's challenges.
In this chapter, you can read about research into more sustainable textiles, such as hemp and recycled materials.

RESEARCH

New technology and traditional crafts create sustainable textiles

Researchers from VIA University College are exploring hemp and textile recycling as solutions to the challenges of overconsumption of clothing and textiles.

At Campus Herning, they are reinventing traditional crafts and combining them with modern technology. It is essential to rethink the way we produce and use textiles today. It's not sustainable that, on average, we buy 14 kilos of clothing each year, that mountains of used clothing are piled up in poor countries, and that fashion changes so quickly that we only wear each item of clothing an average of seven to eight times before discarding it.

"There are so many good reasons why we need to rethink our consumption, production and recycling of textiles," says Poul-Erik Jørgensen, head of research at the Research Centre for Textile, Design and Circularity.

He leads two research projects aimed at tackling our overconsumption of textiles and creating more sustainable alternatives.

"It's interesting that some of the possible solutions lie in revisiting materials and craftsmanship that date back to the Viking Age in Denmark. We've simply forgotten about it today because textile production has been outsourced to Asia, where it's cheaper to produce, but where there are a lot of other costs," he explains.

RESEARCH






For the past seven years, Poul-Erik Jørgensen has been working on projects that explore how we can recycle textiles and use more sustainable materials.

One of the projects is Hemp4Tex, which supported by Innovation Fund Denmark and aims to create sustainable textile production based on hemp. Hemp is one of the materials that has been used in Denmark since the Viking Age, but it was banned in 1953 due to the presence of THC, the psychoactive compound in the plant – the substance that produces the feeling of being 'high' or 'stoned' when smoked.

"Of course, some people joke about it, but there's so little of the substance in the plants we grow today that you wouldn't feel it if you smoked them. But the hemp plant has fantastic fibres that can be used for textiles, for everything from denim jeans to furniture fabric," says Poul-Erik Jørgensen.

It's the fibres on the outside of the plant that can be used for textiles, provided they're treated properly.

> It's inspiring to help make a difference. Although there are many bumps in the road, I believe we can achieve something meaningful.

"There are so many benefits to using hemp. Our tests show that it's four times stronger than cotton, so if you buy a hemp shirt, it will likely last a lifetime," says Poul-Erik Jørgensen.

At the same time, there are many advantages to growing hemp rather than cotton.

"With hemp, you need less water, no fertiliser and no pesticides, and one hectare of hemp yields as much as two to three hectares of cotton.
At the same time, we have a climate here in Scandinavia that allows us to grow hemp."

The researchers have conducted trials planting hemp in Køge and Djursland. The methods still need to be refined, but the potential is there.

"There's a lot interest in hemp from Danish farmers, but we still need to find the best ways to process the fibres, and we're getting inspiration from other European countries. We may not be able to do it all in Denmark, but a production setup in Europe is realistic," he says.

RESEARCH

"There's already hemp available on the market, but most of it comes from China, and it's very difficult to trace the production process. That's why we want to establish a European production," says Poul-Erik Jørgensen, adding that it's also beneficial to avoid transport from Asia.

The other project he's involved in focuses on reusing textiles from clothing rather than discarding and incinerating them. This is the READY project, which is also supported by Innovation Fund Denmark.

"If we can figure out how to recycle clothes, we'll have a massive resource. The world's population is growing, and we'll face shortages of cotton and textile fibres in general. That's why it's essential to develop methods for textile reuse."

The project involves testing methods for shredding clothes and reusing them as new textiles. Through a detailed process of carding fibres, spinning them into yarn and producing fabrics by weaving or knitting, they can then be repurposed into new garments and textiles.

"There are many challenges in this. We need to ensure that the textiles have sufficient durability, and there may be variations in quality. So, we have to do a lot of tests, and much of the technical knowledge for textile production has faded in Denmark," he notes.

This is partly because of the closure of cotton spinning mills. The last mill, De Danske Bomuldspinderier in Vejle, shut down in 2000, ending further advancements in technique. Knowledge of cotton spinning has gradually disappeared since.

"We need to reinvent that knowledge and combine it with new technology. This opens up some really exciting possibilities," says Poul-Erik Jørgensen.

He believes that both the hemp and textile recycling projects hold significant potential, though there's still work to do.

"It's inspiring to help make a difference. Although there are many bumps in the road, I believe we can achieve something meaningful," Poul-Erik Jørgensen concludes.

Facts

Research projects on sustainable textiles

Hemp4Tex

This project aims to develop a complete concept for production of sustainable textiles from hemp grown in Denmark. It involves creating a method that includes cultivation, harvesting, fibre processing and extraction, spinning as well as weaving and knitting into fabric. Supported by a grant of 10.2 million kroner from Innovation Fund Denmark, the goal is to establish hemp textiles as a sustainable alternative to cotton textiles.

The project involves several partners, among them the Danish Technological Institute as the lead, VIA University College, Aarhus University and a range of industry partners.

READY

READY aims to generate new insights into how used textiles can be recycled into durable new materials and how innovative production technologies can ensure responsibility at every stage of textile manufacturing.

VIA University College is leading the project, with partners including the Danish Technological Institute, Lifestyle & Design Cluster, the Royal Danish Academy, the University of Southern Denmark, Aalborg University, BESTSELLER, Kvadrat, Nybo Workwear, Sontex, Kjellerup Væveri, Textile Change and HAACK Recycling.

Innovation Fund Denmark has invested DKK 17.5 million in the research project.

ESG key figures 2023

KEY FIGURES

Our ESG key figures

At VIA, we continuously strive to improve the data in our ESG report. However, the calculations in VIA's CO_2e assessment are complex and involve many assumptions and uncertainties.

With this ESG report, we present our key ESG figures to clarify and monitor VIA's sustainability efforts. The data involved is extensive, particularly in the environmental section (Environment, E). The data mainly comes from an estimated CO_2e assessment of all activities and purchases at VIA, mainly based on electronic invoices received and processed by VIA's finance department.

At VIA, we handle around 40,000 invoices annually, covering approximately 500,000 invoice lines. Using AI technology, each invoice line is analysed and categorised according to the type of product or service (UNSPSC code) and an appropriate unit (e.g. items, metres, litres, kroner). The dataset is loaded into the CarbonKey program, which calculates a CO_2e emission for each invoice line based on categories and units, dividing emissions according to the relevant scope (GHG Protocol). Emissions are divided into the three scopes described in the introduction to this report. Invoice lines are also categorised by the VIA departments that made the purchases, and we continually work to ensure data quality from suppliers and refine our data systems.

Each calculation in CarbonKey is based on a so-called emissions factor, representing the CO_2e emissions for a specific category per unit. These emissions factors come from various sources and may vary in specificity. Also, emissions factors can change over time due to factors such as technological advancements and new knowledge. In some cases, these factors may carry considerable uncertainty and depend on external conditions. For example, a major fire at Studstrup Power Station in late 2022 forced it to use coal instead of wood pellets for an extended period during the winter of 2023. This led to higher emissions and thus increased the estimated emissions from VIA's heating consumption in 2023, even though overall consumption fell slightly.

The calculation of the CO_2e inventory is complex and contains many assumptions and uncertainties. Therefore, an ESG report cannot be directly compared with a financial annual report. Nonetheless, VIA has a clear objective to develop the most accurate calculations possible in accordance with current guidelines and recommendations, including those from the Danish Business Authority. In this way, we aim to create the best foundation for pursuing sustainability at VIA.

The GHG Protocol

The GHG Protocol is the most widely used international standard for accounting for greenhouse gases. It is used to calculate the CO2e emissions of companies and organisations. The advantage of using the GHG Protocol is that it ensures a systematic approach and uses the same terminology as other companies. For VIA, this means that we report our emissions in scopes that are easily understandable for the surrounding community and partners.

KEY FIGURES

Our ESG key figures

Environment	Unit	2022	2023
Scope 1 – direct emissions	tCO_2e	131	144
Scope 2 – indirect emissions	tCO_2e	1,835	1,606
Scope 3 – other indirect (selected) emissions	tCO_2e	15,369	15,685
Total tonnes of CO_2e emissions	tCO_2e	17,335	17,435
Energy consumption (electricity and heat)	GJ	59,861	59,958
Water consumption	m^3	35,270	35,331

Social – social data	Unit	2022	2023
Staff full-time equivalent (FTE) year	FTE	2,100	2,209
Proportion employed under social employment conditions	%	8.8	11.1
Gender diversity (% women), in full-time equivalents	%	66	66
Gender diversity on other management levels (% women)	%	61	61
Gender pay gap (male/female)	times	1.058	1.06
Employee turnover	%	9.6	7.9
Sick leave (sick days on average)	no. of days	10.8	9.4
Paternity leave (% hours of total parental leave)	%		15.3
No. of students receiving special education support			
First half-year (no. of students)		2,214	2,423
Second semester (no. of students)		2,395	2,406
Dropout rate in first year	%	13.2	14.7
Gender distribution of students (% women)	%	69	70
Student well-being			
Social environment	1-5 scale		4.0
Academic environment	1-5 scale		3.9
Community (I feel part of a community in my study programme)	1-5 scale		3.9

Governance – management data	Unit	2022	2023
Pay gap between CEO and employees incl. managers and supervisors (no. of times)	factor	3.0	3.0
Pay gap between CEO and employees excl. managers and supervisors(no. of times)	factor	3.2	3.2
Attendance percentage of VIA's Board of Directors	%	84	92
Gender diversity of VIA's Board of Directors (% women)	%	45	55
Enquiries to the whistleblower scheme		1	0
Completed IT security course	%		95.5

CO2e INVENTORY

CO_2e-inventory

CO_2e inventory	Unit	2022*	tCO$_2$e	2023	tCO$_2$e	Distribution
Scope 1						
Company cars	km					
Purchased fuel (mixed)						%
- Natural gas	KWh	136,101	27.2	201,290	41.4	0.2%
- Petrol	litre	2,295	6.6	2,574	7.5	0.0%
- Diesel	m^3	36,534	97.1	35,680	94.9	0.5%
Total Scope 1	tCO$_2$e		**131**		**144**	**0.8%**
Scope 2						
Electricity (location-based)	MWh	(5,977)	(938)	6,327		
- of which consumption from the electricity grid	MWh	(5,660)	(938)	6,000	642	3.7%
- of which consumption from own solar panels	MWh	317		328		
Electricity (market-based)	MWh	5,977				
- of which consumption from the electricity grid	MWh	5,660				
- of which from own solar panels	MWh	317				
Heat	MWh	10,651	897	10,328	964	5.5%
Total Scope 2	tCO$_2$e		**1,835**		**1,606**	**9.2%**

* The following 2022 figures have been corrected: the calculation effect of green certificates has been annulled, the sum of Scope 2, total Scope 3 and total emissions, so that 2022 and 2023 are calculated consistently.

CO$_2$E INVENTORY

CO_2e-inventory - cont.

CO_2e inventory	Unit	2022*	tCO$_2$e	2023	tCO$_2$e	Distribution
Scope 3						
Transport and goods handling						
- Flights	km	2,360,925	446	2,932,440	622	3.6%
- Other transport (e.g. train travel)	tCO$_2$e		241		180	1.0%
- Personal car travel for work	km	2,196,560	527	2,225,807	548	3.1%
Building, facilities, maintenance	tCO$_2$e		2,673		1,946	11.2%
Food and drinks, etc.			1,173		860	4.9%
Furniture and fittings			983		551	3.2%
Overnight stays, catering for travel, etc.			921		785	4.5%
IT and telecommunications			861		570	3.3%
Waste	tonnes	382	77	374	74	0.4%
Water consumption (wastewater)	m^3	35,270	323	35,331	323	1.9%
Total Scope 3 (selected emissions)			**8,225**		**6,459**	**37.0%**
Remaining Scope 3 emissions			7,144		9,226	52.9%
Total Scope 3			**15,369**		**15,685**	**90.0%**
Total						
Total emissions	**tCO$_2$e**		**17,335**		**17,435**	**100%**
CO_2e key figures			CO$_2$e	2023	CO$_2$e	
CO_2e per FTE		2,100	8.3	2,209	7.9	
CO_2e per student FTE		19,108	0.9	18,523	0.9	

*The 2022 figures have been corrected: the calculation effect of green certificates has been annulled, the sum of scope 2 has been corrected.

Data definitions and methods for the calculations in the report.

Scope 1

The emissions in Scope 1 mainly come from the direct consumption of fossil fuels at VIA's locations. This mainly includes petrol and diesel for VIA's vehicles and machines, as well as natural gas consumption for heating at one of VIA's locations.

For petrol and diesel, emissions are calculated in CarbonKey for Scope 1. The quantities that are not directly available in CarbonKey are determined by summing the data from the corresponding invoices in the KMD Procurement Analysis.

As shown in the figures, there is a slight tendency for petrol consumption to increase, while diesel consumption decreases. So, even though the total fuel consumption is approximately the same from 2022 to 2023, there has been a slight reduction in the estimated emissions overall.

For natural gas, the year's consumption in kWh has been calculated, and this, together with the emissions factor per energy unit for burning natural gas, has provided the estimate for emissions.

Compared to 2022, natural gas consumption increased in 2023, leading to a rise in emissions. Key explanations for this are, one, that at the beginning of 2022, society was still in lockdown due to Covid-19, resulting in lower consumption. There have also been differences in heating degree days between the two years, with the winter of 2023 being significantly colder than the winter of 2022.

The average emissions factors used correspond to those in the Danish Business Authority's Climate Compass.

Scope 2

The Scope 2 emissions come from the consumption of electricity and district heating at VIA. Regarding electricity, there was a significant improvement in data quality for emissions calculation in 2023. In 2022, emissions were estimated based on annual consumption from the individual plants supplying electricity to VIA's addresses. This was used to calculate an estimate together with a general emissions factor per energy unit for western Denmark from EnergiNet. In 2023, the eviShine system provides a detailed account of VIA's electricity consumption, now monitoring consumption hour by hour at each individual address in conjunction with VIA's solar panel installations.

Additionally, the energy mix from the suppliers' energy sources is monitored, i.e. the composition of renewable energy, fossil fuels and nuclear power (from abroad). Additionally, the composition of emissions from the various greenhouse gases is monitored, which are then converted into the total CO_2e emissions. This provides a more precise picture than before.

The new calculation method shows a decrease compared to the estimate from 2022. However, the CO_2e emissions for electricity consumption in 2023 are included in the total for Scope 2. In 2022, it was notincluded in the calculation, because VIA had purchased green energy certificates

that allowed for excluding emissions from electricity consumption. We have now moved away from this approach, as in our sustainability work we prefer to focus on actual reductions rather than calculation-based reductions. Therefore, the calculation method for 2022 has also been corrected so that the two years are comparable.

As regards the calculation of the estimated emissions from delivered district heating, it has been carried out in the same way as in the 2022 ESG Report. This means that consumption from each district heating plant was read. Subsequently, all environmental declarations from the individual plants were obtained. These declarations show the average emissions factor per energy unit for each plant. These emissions factors can vary from year to year depending on technological developments and the composition of fuels at the plants. As mentioned earlier, this has had an unfortunate impact on the emissions from the Studstrup Power Station in 2023.

Scope 3 (selected emissions)

Emissions in Scope 3 of the GHG Protocol come from all other activities at VIA.
These include annual purchases of goods and services worth approximately DKK 400-500 million, ranging from pens and food to construction materials and consultancy services. They also include commuting by around 2,200 employees and almost 20,000 students (commuting has not yet been included in the ESG Report).

CO_2e emissions in Scope 3 account for approximately 90% of VIA's total footprint. At the same time, it is the contribution that is most difficult to estimate accurately. In some areas, it is possible to make relatively accurate assessments in Scope 3 – for example for flights and business car travel. However, for a large portion of the Scope 3 consumption, this is not possible because the data for the calculations is solely based on invoices for the purchase of goods and services. This places significant demands on the information provided on the individual invoices and the systems used to analyse the invoice lines.
The calculations based on invoice data are made in the CarbonKey system, using input from systems such as Aqoola and KMD Procurement Analysis.

Some of the estimated calculations in Scope 3 are still subject to significant uncertainty, which gradually decreases as suppliers' invoices and IT systems evolve. This means that some of the figures for the selected Scope 3 areas may vary from year to year, and it is difficult to assess whether variations are due to changes in consumption patterns or improvements in the accuracy of invoice categorisation or calculations. This is especially true for the categories "Other transport," "Building, facilities, maintenance," "Furniture and fittings," "Accommodation, meals during travel," and the large category "Remaining Scope 3". For this reason, Scope 3 is excluded from the declaration work and does not form part of the auditor's declaration on ESG key figures.

For the calculations of the categories "Waste" and "Water consumption (wastewater)," work is also being done to improve data quality so that the data can be used as a management tool. Starting in 2024, VIA has set requirements for the supplier of our waste management, so quantities and fractions are recorded much more accurately and in detail in a web-based reporting tool.

In relation to water consumption, the Danish Water and Wastewater Association (DANVA) has stated that it is working on developing environmental declarations for individual plants, similar to those for electricity and heating supply, with a 2024-2025 timescale. So here too, there is a prospect of improved data quality.

To sum up, the work on the ESG Report for 2023 shows that the overall data quality is increasing, and there are promising prospects for ESG reports to become an increasingly useful tool in VIA's strategic work on the green transition.

DATA DEFINITIONS

Proportion employed under social employment conditions:
Number of employees hired under employment arrangements for individuals who may face barriers to typical employment/ total FTEs.
We follow Danish Executive Order 932 on social clauses as a condition for receiving state subsidies at self-governing educational institutions under the Ministry of Education and Ministry of Higher Education and Science. The proportion is measured by the number of individuals (not converted to FTEs).

Number of students receiving special educational support (SES):
The two figures cannot be summed due to overlap in individuals.

CO_2e contribution per FTE and student FTE :
CO_2e contribution per FTE and student FTE with: Contributions per FTE have decreased slightly. This is mainly because the FTE count increased from 2022 to 2023 while emissions remained almost unchanged.
The contribution per student FTE is unchanged after rounding but has risen marginally due to a lower student count.

Students' well-being:
From the 2023 Danish Student Survey

Energy consumption:
Electricity consumption in 2023 has been calculated on an hourly, location-specific basis in kWh, including output from VIA's on-site solar panels. District heating is calculated based on annual consumption in kWh from the respective supply plants. Heating from local natural gas boilers is recorded based on consumption in kWh in 2023.

Attendance rate of VIA's board:
Total number of board members present at board meetings in 2023 / number if all board members had attended all meetings.

Gender diversity (% women):
(Female FTEs + female temporary workers) / total full-time workforce * 100. Converted to FTEs.

Gender diversity on VIA's board:
Number of women on the board / total number of board members (external members).

Gender diversity among other management levels:
Gender diversity among other management levels = (female managers) / (all managers) * 100

Pay gap between CEO and employees, including managers and supervisors:
Rector's salary / median salary. Calculated based on full-time annual salary.

Gender pay gap:
Median salary of men / median salary of women. Calculated based on full-time annual salary.

Employee turnover:
Departing full-time workforce / total full-time workforce * 100.

Staff FTE:
Average number of full-time employees, including part-time employees converted to full-time. The FTE standard in 2023 is 1,924 hours (including holidays).

Student FTEs:
The count of student FTEs only includes students in VIA's primary study programmes; students in VIA's continuing and further education programmes are excluded.

Sick leave:
Number of sick days for all full-time employees / full-time workforce.

Water consumption:
Total amount of water consumed – gross.

Data basis and organisational boundary

CO_2e emission factors

CO_2e emissions are calculated according to the GHG Protocol, with calculations aligned to the Danish Business Authority's guidelines for CO2e calculation.

CO_2-equivalents – CO_2e

To enable comparison of greenhouse gases, all emissions are converted to CO_2 equivalents.
This unit describes the quantity of CO_2 that corresponds to the emissions of various greenhouse gases. Selected emissions factors are specified in the report.

Accounting practices

For CO_2e calculations, we use the emissions factors provided by utility companies and those from recognised databases, as far as possible aligned with the Danish Business Authority's guidelines.

We have used the latest published emissions factors available at the time of preparing the climate accounts. If an emissions factor is not available at the time of preparation, the previous year's emissions factor is used. For significant changes in emissions factors or calculation methods, the climate accounts are retrospectively adjusted in accordance with the GHG Protocol guidelines.

All emissions and figures are shown as gross, with no adjustments for CO_2e compensation.

All ESG key figures are calculated and compiled in accordance with the Danish Business Authority's guidelines on ESG taxonomy and Danish Auditors' (FSR) guidelines for ESG reporting from January 2022.
Some ESG key figures from the idea catalogue are not included in this ESG Report due to lack of relevance or missing data.

Consumption data

Consumption data is based on reports from suppliers and measuring units.
Other data is based on extracts from our systems for time registration, payroll, HR and travel reimbursement, for example.

The organisational boundary

The climate accounts provide a mapping of VIA University College (Danish Business Registry no.: 30 77 30 47).

Calculations of electricity, water and heating consumption cover VIA'sconsumption at thefollowing locations:

A.I Holmsvej, Herning
Ammunitionsvej, Viborg
Banegårdsgade, Horsens
Birk Centerpark, Herning
Bøgildvej, Ikast
Ceresbyen, Aarhus C
Dalgas Allé, Skive
Fanøvej, Viborg
Gl. Struervej, Holstebro
Hedeager, Aarhus N
Jens Otto Krags Plads, Randers
Kasernevej, Viborg
Nattergalevej, Silkeborg
Prinsens Allé, Viborg
Svinget, Lemvig

Scope delineation

The GHG Protocol stipulates that CO_2e emissions are categorised into Scope 1, Scope 2 and Scope 3. CO_2e emissions in these climate accounts are reported as calculated emissions from Scope 1 and Scope 2, along with selected Scope 3 emissions. The ambition is to eventually include more relevant Scope 3 emissions.

Scope 3 emissions can be divided into 15 categories: purchased goods and services (1), Construction and installation activities (2), Fuel- and energy-related activities (3), Transport (4 & 9), Waste (5), Work-related travel (6), Commuting (7), Leased activities (9 & 13), Processing of sold products (10), Use of sold products (11), Disposal of sold products at end-of-life (12), Franchises (14) and Investments (15).

EMISSION FACTORS

Emission factors

Emissions	Unit	kg CO_2e
Scope 1		
Purchased fuel		
Natural gas	CO_2e/kWh	0.2057
Petrol (calculated in CarbonKey with emission factors from the Climate Compass)	CO_2e/l	
Diesel (calculated in CarbonKey with emission factors from the Climate Compass)	CO_2e/l	
Scope 2		
Heating (location-based) factors from the individual plants	kg/kWh	
Electricity (location-based according to Environmental Product Declaration 2023 and 125% method from Energinet of 31 July 2024, DK1)	kg CO_2e/kWh	
Scope 3		
Transport and goods handling		
- Flights (Egencia, DEFRA/BEIS incl. RFI)	CO_2ekg/pers.km	0.1479-0.2459
- Other transport (incl. train travel)		
Personal car travel for work		
- Petrol	CO_2ekg/pers.km	0.2023
- Diesel	CO_2ekg/pers.km	0.1665
- Electricity	CO_2ekg/pers.km	0.0324
- Hybrid (50/50)	CO_2ekg/pers.km	0.1372
Waste (varying Scope 3 coefficients)	kg CO_2e/kg	0-1.25
Water consumption (wastewater)	kg/m^3	9.14678

Independent auditor's review statement

To the Board

To the Board of VIA University College

We have been tasked with providing a statement on the attached ESG key figures for the year 2023 for VIA University College, for the period from 1 January 2023 to 31 December 2023, as outlined on page 30 of the ESG Report under "ESG Key Figures," with the exception of Scope 3 at 15,685 tCO_2e, as noted on page 35.

The ESG key figures have been prepared in accordance with the practice described on pages 34-40 of the report.

Our conclusion in the statement is provided with limited assurance.

Management's responsibility

The company's management is responsible for ensuring that the ESG key figures are in compliance with the stated practice, are based on documented information, and are consistent with the company's activities during the period.

Auditor's responsibility

Our responsibility, based on our investigations, is to express a conclusion on whether the ESG key figures for the period from 1 January to 31 December 31 2023, as outlined on page 30 of the ESG Report under "ESG key figures" are accurate, with the exception of Scope 3. We have conducted our investigations in accordance with ISAE 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Statements," and further requirements according to Danish auditing legislation, in order to achieve a limited degree of assurance for our conclusion.

Our audit firm applies the International Standard on Quality Management 1 (ISQM 1), which requires that we design, implement and maintain a quality management system, including policies or procedures concerning compliance with ethical requirements, professional standards and applicable laws and regulations.

We have adhered to the independence requirements and other ethical obligations in the International Ethics Standards Board for Accountants' (IESBA) International Code of Ethics for Professional Accountants, based on the fundamental principles of integrity, objectivity, professional competence, due care, confidentiality and professional behaviour, as well as ethical requirements applicable in Denmark.

AUDIT REVIEW STATEMENT

Work performed

As part of our investigations, we have made enquiries to the company's management and employees, conducted analytical actions and received explanations for any discrepancies. We have also:

- Assessed the suitability, consistent application of, and disclosure of the accounting practices used.
- Made enquiries to the company's management and employees to assess the preparation process, use of systems, business procedures and internal controls.
- Performed any further and more detailed analytical actions and obtained explanations for any discrepancies.
- Carried out additional and actual audit actions, such as sample reconciliations to underlying documentation, and assessed the suitability of quantitative conversion factors and compliance with the accounting practices applied.
- Assessed the presentation of the ESG key figures on page 30.
- Evaluated the review evidence obtained.

It is our opinion that the work carried out provides a sufficient basis for our conclusion.

The scope of the actions we carried out in our investigation is less than in a review task with a high level of assurance. As a result, the level of assurance for our conclusion is considerably lower than it would be if a high-assurance review task had been carried out.

Conclusion

Based on the work done and the evidence obtained, we have not become aware of any circumstances that give us reason to believe that the ESG key figures for the period from 1 January to 31 December 2023, as shown on page 30 of the ESG Report ("ESG key figures"), except for Scope 3, do not align with the description of the applied accounting practices in pages 34-40 of the report.

Horsens, 5 September 2024

Auditor

Roesgaard
Approved Auditing Partnership
Danish Business Registry no.: 37 54 31 28

Michael Mortensen
State-authorised public accountant
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