LMU MUNICH SCHOOL OF MANAGEMENT

Sustainability Report 2025

Fakultät für Betriebswirtschaft
Ludwig-Maximilians-Universität München

Reporting period: 1 January – 31 December 2025

Voluntary report, oriented towards the EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME)

Not externally assured

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2025 at a glance

This is LMU Munich School of Management's first sustainability report. It is voluntary, unassured, and oriented towards the EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME). It shows where we stand, where data are still missing, and how we plan to close the gaps.

Indicator	Value	Basis
Workforce	321 people (224.3 FTE)	2025
Share of women in the workforce	55% (178 of 321)	2025
Share of women among professors	21% (6 of 28)	2025
Gender pay gap	13.7% (quarterly average 2023–2025); 15.0% (2025)	2023–2025; 2025
Recordable work-related accidents	1	2025
Scope 2 emissions (buildings)	350 t CO_2e location-based; 109 t CO_2e market-based	2024 data (latest available)
Business travel emissions	565 t CO_2e by air (286 flights); 14 t CO_2e by rail and car	2025, estimates
Further Scope 3 emissions	340 t CO_2e: students' commuting 252 t, upstream energy 52 t, staff commuting 36 t	2025, rough screening estimates (upstream energy: 2024 data)
Total quantified emissions	about 1,270 t CO_2e	Location-based; combines 2024 building data with 2025 travel and commuting data
Memo item: student exchange mobility	271 t CO_2e (458 t including non-CO_2 effects of aviation)	Estimate; not included in the total
Waste disposed	45.0 t (provisional)	2024 data (latest available)
Convictions and fines for corruption or bribery	None	2025

Business travel by air is the largest quantified source of emissions (565 of about 1,270 t CO_2e), followed by the Scope 2 emissions of the buildings we use (350 t) and students' commuting (252 t, a rough screening estimate). Building energy and waste figures refer to 2024 because 2025 data were not available at the data cut-off date (15 July 2026).

1 General disclosures

1.1 Basis of preparation

This report is prepared on a voluntary basis. LMU Munich School of Management (LMU SOM) is not required to, and does not claim to, comply with any mandatory or voluntary sustainability reporting framework. The reporting boundary covers LMU SOM's own operations, including the buildings it occupies or shares with other LMU units (Ludwigstr. 28, Schackstr. 4, and Kaulbachstr. 45), and its own workforce and activities. It does not extend to LMU Munich as a whole. Underlying data were compiled up to a data availability cut-off date of 15 July 2026. This report has not been subject to external assurance.

In preparing this report, we drew on the Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME) developed by the European Financial Reporting Advisory Group (EFRAG). The VSME provides orientation and structure; it has not been applied in full. The report is also inspired by LMU Munich's Sustainability Strategy (last accessed on November 3, 2026), which outlines LMU's commitment to responsible resource use and sustainable development.

Unless stated otherwise, this report depicts LMU SOM's sustainability-related performance during the calendar year 2025 and its sustainability-related position as of 31 December 2025. Where 2025 data were not yet available, the latest available year is reported and labeled as such.

> **Developments after the reporting period**
>
> This report was prepared during 2026. Data collection continued until the cut-off date of 15 July 2026. Inquiries into the emissions caused by IT and artificial intelligence (Section 2.1) were made in 2026 and are described as such. No other developments after 31 December 2025 are reflected in the reported figures.

1.2 Structure and governance

LMU SOM is one of the eighteen faculties (or schools) of LMU Munich, organized as a non-commercial academic institution that combines research, teaching, and knowledge transfer. The academic work at LMU SOM is structured around five major clusters, each bringing together relevant institutes and professorships to foster excellence through transdisciplinary collaboration. The clusters are: Accounting & Taxation, Finance & Insurance, Management & Strategy, Marketing & Innovation, and Information Systems & Digital Business. These clusters cover the key areas of business administration and reflect the breadth of LMU SOM's academic profile. In total, LMU SOM comprises 27 institutes and professorships, supported by several research centers and service units.

Governance is managed by LMU SOM's general manager and the dean's office team ("Dekanat"), who oversee internal faculty processes and are further supported by central service units (e.g., IT services, examination office, student services, international relations) as well as administrative and support staff.

LMU SOM operates within the framework of LMU Munich's principles of academic self-governance. LMU SOM's governance is structured around three core bodies: the faculty board ("Fakultätsvorstand"), the faculty council ("Fakultätsrat"), and the professorial assembly ("Professorium"), each with defined responsibilities for decision-making, strategic planning, and academic oversight.

Faculty board

The faculty board is the executive leadership team responsible for LMU SOM's overall strategic and operational management. It ensures effective coordination of academic activities, internal governance processes, and the school's external representation. It consists of the dean ("Dekan"), four vice deans ("Prodekane"), and LMU SOM's women's representative ("Fakultätsfrauenbeauftragte"). LMU SOM's general manager ("Fakultätsgeschäftsführer") may attend in an advisory role by invitation. The dean chairs the board and oversees LMU SOM's resources. The four vice deans oversee teaching, research, digitalization, and sustainability. The current members of the faculty board are (terms of office in parentheses):

- Prof. Dr. Markus Glaser, dean (10/2025–09/2027)
- Prof. Dr. Manfred Schwaiger, vice dean for teaching (10/2025–09/2028)
- Prof. Dr. Martin Spann, vice dean for research (10/2025–09/2027)
- Prof. Dr. Deborah Schanz, vice dean for digitalization (10/2025–09/2027)
- Prof. Dr. Christian Hofmann, vice dean for sustainability (10/2025–09/2027)
- Dr. Christiane Romeo, women's representative (10/2025–09/2027)

The share of women on the current faculty board is 33%.

Faculty council

The faculty council is LMU SOM's primary formal decision-making body. Composed of elected representatives of the professors, the academic staff, the non-academic staff, and the students, together with the women's representative, the faculty council deliberates and votes on matters such as study and examination regulations, professorial appointments, and budget allocations. Its core function is to ensure transparent, inclusive, and accountable decision-making that reflects the perspectives of all internal stakeholders of LMU SOM. The current members of the faculty council hold office for the period 10/2025–09/2027. The share of women on the current faculty council is 44%.

Professorial assembly

The professorial assembly comprises all LMU SOM professors and serves as a collegial advisory forum on academic strategy. It plays a central role in shaping LMU SOM's long-term research and teaching orientation, including involvement in key academic appointments and the development of interdisciplinary initiatives. The share of women in the current professorial assembly is 21%.

1.3 Academic operating model

As part of a large, public research university, LMU SOM operates under a non-commercial academic model.

LMU SOM's significant services consist of (a) research, (b) teaching, and (c) knowledge transfer in the field of business administration and related disciplines. Central to this are bachelor's and master's degree programs, a structured doctoral program, intra- and interdisciplinary research activities, the acquisition of competitively awarded third-party funding, and continuing education offerings, in some cases in collaboration with other LMU faculties and external partners.

LMU SOM is active both nationally and internationally. It is one of the leading teaching institutions in business administration in the German-speaking world, has a strong international research reputation, and is connected through numerous research collaborations, exchange programs, and alliances. To maintain and advance these collaborations, LMU SOM maintains or participates in several institutions and services, including the

Center for Advanced Management Studies (CAMS), the LMU Innovation & Entrepreneurship Center (IEC), the Economics & Business Data Center (EBDC), the Collaborative Research Center TRR 266 "Accounting for Transparency", and the LMU Management Alumni Association.

LMU SOM's key stakeholder groups include:

- internal stakeholders, such as students, faculty, and staff, as well as LMU governance bodies;
- external partners from academia, civil society, politics, and the business community, for example through research collaborations, guest lectures, or teaching projects;
- funding institutions and third-party donors, including public bodies such as the European Union (EU), the German Research Foundation (DFG), and the Federal Ministry of Research, Technology and Space (BMFTR, formerly BMBF);
- the general public, through academic outreach, public lectures, and science communication.

How these groups were involved in preparing this report is described in Section 1.5.

The strategy of LMU SOM increasingly incorporates sustainability-related elements, which are being embedded into the structures and governance bodies of the faculty, for example through the appointment of a vice dean for sustainability. Key aspects include:

- the integration of sustainability topics into research and teaching, for example through modules on Responsible Management and Sustainability Reporting & Finance;
- the development of internal faculty networks aiming to advance sustainable practices and thinking; and
- active participation in university-wide initiatives focused on ecological transformation and social responsibility.

By voluntarily preparing this report, LMU SOM is taking a structured step toward embedding sustainability systematically into the school's institutional identity and strategic direction. In doing so, LMU SOM contributes to the broader sustainability goals of LMU Munich and the Free State of Bavaria.

1.4 Practices, policies, and future initiatives

LMU SOM acknowledges the importance of sustainable development across environmental, social, and economic dimensions. We are engaged in an ongoing process of raising awareness, structurally embedding sustainability objectives, and implementing corresponding measures.

(a) Existing practices

- **Resource efficiency:** LMU SOM facilitates digital teaching, encourages paperless communication, and has transitioned to central printing systems to reduce paper and toner consumption.
- **Sustainable mobility:** LMU SOM encourages train travel for business trips and has estimated the CO_2 footprint of its flights for this report (Section 2.1), thereby raising awareness of travel emissions. LMU SOM participates in university-wide mobility programs, such as car sharing (e.g., RideBee).
- **Social responsibility and gender equality:** LMU SOM has drafted a code of conduct grounded in the principles of integrity, responsibility, and equality; its adoption is pending. It supports inclusive hiring practices and promotes diversity in appointment procedures. LMU SOM offers family-friendly support (such as participation in LMU-wide childcare opportunities) and flexible working models.
- **Sustainability in teaching and continuing education:** Topics such as responsible business management, corporate social responsibility, and ESG reporting are integrated into the faculty's teaching programs.

- **Internal awareness-building:** LMU SOM has appointed a vice dean for sustainability and holds internal workshops and information events on environmental and social issues.

(b) Policies and strategic frameworks

LMU SOM does not yet have a formal, standalone sustainability strategy. Its actions are guided by the following core principles:

- fostering sustainability awareness among staff and students;
- responsible use of resources;
- environmental and climate protection as integral components of its operations.

These principles are gradually being translated into concrete measures. LMU SOM intends to embed sustainability in its strategic development processes, such as campus planning, digitalization initiatives, and curriculum evaluation.

(c) Future initiatives

- Development of a faculty-specific sustainability action plan that identifies priority areas (e.g., energy, mobility, diversity, teaching) and translates them into concrete measures. Options under consideration include a sustainable travel policy that prioritizes alternatives to flying, especially for short-distance journeys, and educational measures that promote energy savings in daily work.
- Engaging students in the school's sustainability projects, including the operation of a green office, and engagement as part of coursework, thesis projects, or service-learning formats.

(d) Targets and monitoring

Specific sustainability goals and indicators are under development. In the medium term, LMU SOM aims to:

- establish an internal carbon footprint (Scope 1–3 emissions from operations, travel, and procurement);
- define further targets, such as the share of sustainability-related course content or satisfaction with diversity, equity, and inclusion measures;
- introduce regular sustainability reporting as a tool for monitoring progress and fostering transparency.

(e) Preparation process

This report was prepared by a dedicated faculty task force established in October 2024:

- **October 2024:** formation of the task force and initial scoping of the reporting effort.
- **November 2024 – June 2025:** a series of materiality workshops, supported by an external advisory firm, covering stakeholder and value-chain mapping and the identification of the faculty's environmental, social, and governance impacts, risks, and opportunities.
- **June 2025:** consolidation of these findings into an impact-risk-opportunity (IRO) matrix, which informed the selection of topics addressed in this report.
- **2025–2026:** collection of underlying data, in coordination with LMU Munich's central facilities management, the Leibniz Supercomputing Centre, and central IT services.
- **Early 2026:** compilation of the first complete draft.
- **July 2026:** review by the vice dean for sustainability.
- **October–November 2026:** final review and revision by the task force.

1.5 Material topics and stakeholder involvement

The table below shows the topics covered in this report and how they are treated. The selection was informed by the task force's materiality workshops (Section 1.4(e)) and follows the structure of the VSME Basic Module.

Topic	VSME	Treatment in this report	Section
Climate change: energy and GHG emissions	B3	Reported; Scope 1 and 2 based on 2024 data; Scope 3: business travel and screening estimates for staff and students' commuting and for upstream energy emissions; student exchange mobility as memo item; IT and AI emissions not yet quantified	2.1
Pollution	B4	Not material (reasons in 2.2)	2.2
Water	B6	Not material (reasons in 2.2)	2.2
Biodiversity	B5	Reported; approximate area data	2.3
Resource use, circular economy, and waste	B7	Reported; 2024 building-level waste data	2.4
Own workforce: general characteristics	B8	Reported; turnover not yet recorded	3.1
Own workforce: health and safety	B9	Reported	3.2
Own workforce: remuneration, collective bargaining, training	B10	Reported; training hours not yet recorded	3.3
Business conduct: corruption and bribery	B11	Reported	4
Impact through teaching and research	–	Described qualitatively; indicators planned	1.3, 1.5

Table 1.1: ESG matters covered in this report

Stakeholder involvement. The materiality assessment was carried out by the faculty task force in workshops supported by an external advisory firm. In this first reporting cycle, LMU SOM's material stakeholder groups (students, academic and non-academic staff, funding providers, employers of our graduates, and alumni) were not yet systematically consulted. Their perspectives entered only indirectly, through the faculty's governance bodies, in which professors, staff, and students are represented. We consider this the most important limitation of this report. A structured consultation of these groups is planned before the next report (see Annex B).

Impact through teaching and research. For a business school, the largest sustainability-related impact arises from what we teach and research: the knowledge, skills, and values our graduates take into firms and public institutions, and the evidence our research provides to managers, standard setters, and policymakers. This report describes these activities qualitatively (Section 1.3). Indicators such as sustainability-related courses, theses, research projects, third-party funding, and knowledge transfer are planned for future reports.

2 Environmental sustainability

2.1 Climate change: energy use and greenhouse gas emissions

As part of its commitment to environmental responsibility, LMU SOM is taking steps to monitor and reduce its energy consumption and associated greenhouse gas (GHG) emissions. The figures below are preliminary.

(a) Energy consumption

LMU SOM's energy consumption is based on available utility data for the buildings it uses.

Energy source	Renewable (MWh)	Non-renewable (MWh)	Total (MWh)
Electricity	647.4	0.0	647.4
District heating ("Fernwärme")	106.6	604.0	710.6
Total	**754.0**	**604.0**	**1,358.0**

Table 2.1: Energy consumption, 2024

Reporting year 2024 (latest available; no 2025 data were available at the cut-off date). Data are based on utility billing and central building services of LMU Munich. Electricity data are for the building Ludwigstr. 28; district heating data are for Kaulbachstr. 45, Ludwigstr. 28, and Schackstr. 4. Raw data are for entire buildings and cannot be broken down by LMU units. LMU SOM's share was estimated at 50% for both Ludwigstr. 28 and Schackstr. 4, and at 75% for Kaulbachstr. 45 based on the proportion of floor space used. The district heating energy mix was assumed to be 15% renewable and 85% non-renewable. According to LMU facilities management, electricity is supplied from renewable sources; the contractual instrument (e.g., guarantees of origin) has not yet been verified.

(b) Greenhouse gas emissions

Emissions are calculated in line with the GHG Protocol Corporate Standard (2004):

- **Scope 1** (direct emissions from owned or controlled sources, e.g., heating systems, fleet vehicles): no Scope 1 sources identified (heating via district heat, no own fleet); refrigerants not assessed.
- **Scope 2** (indirect emissions from purchased electricity, heating, or cooling): 350.2 t CO_2e (location-based) and 109.4 t CO_2e (market-based). Until the renewable electricity supply is documented, we use the location-based figure as the headline figure.

Energy source	MWh	Factor market-based (kg CO_2e/kWh)	t CO_2e market-based	Factor location-based (kg CO_2e/kWh)	t CO_2e location-based
Electricity	647.4	0.000	0.0	0.372	240.8
District heating	710.6	0.154	109.4	0.154	109.4
Total	**1,358.0**		**109.4**		**350.2**

Table 2.2: Scope 2 emissions, 2024 (market-based and location-based)

Reporting year 2024; same data basis and building shares as in Table 2.1. Market-based: electricity from renewable sources (factor 0), according to LMU facilities management; the contractual instrument has not yet been verified. Location-based: greenhouse gas emission factor of the German electricity mix 2024, without upstream emissions (372 g CO_2e/kWh, Umweltbundesamt, Climate Change 13/2025). District heating: implicit factor of 0.154 kg CO_2e/kWh, derived from the emissions that LMU's energy management attributed to these buildings for 2024.

Business travel emissions (Scope 3)

Business travel, particularly air travel, is one of the key sources of LMU SOM's GHG emissions. As an internationally oriented academic institution, faculty members, junior researchers, and non-academic staff regularly travel to conferences, research workshops, academic exchange programs, international collaborations, and doctoral consortia. These activities are essential for scientific dialogue, for contributing to global academic networks, and for fulfilling obligations under third-party-funded projects. Many of these events are held in Europe, North America, and the Asia-Pacific region, and are often accessible only by air.

LMU SOM recognizes the environmental impact of this mobility and is exploring ways to reduce travel-related emissions, including virtual participation, train travel within Europe, and awareness of sustainable travel choices among academic staff.

To understand the scale of these emissions, we estimated GHG emissions from air travel based on available flight records for 2022 to 2025. All flights are treated as round trips from Munich and grouped by destination region (Germany, Europe, Africa, America, Asia/Australia); multi-destination trips are assigned to the region of their first destination abroad. Emissions per flight were calculated from the flight distance and per-kilometer factors derived from Atmosfair (including correction for radiative forcing and non-CO_2 effects). Flight class was not recorded for 2022 and 2023, and domestic flights were not recorded for these years; both were imputed from 2024 and 2025 data. Annex A sets out the method and data.

Region	2022	2023	2024	2025	Total 2022–2025	Share
America	295.9	361.4	317.8	350.5	1,325.6	68.1%
Asia/Australia	32.6	123.4	93.7	141.2	390.9	20.1%
Europe	32.9	52.6	56.7	53.0	195.3	10.0%
Africa	1.1	5.8	1.9	17.9	26.7	1.4%
Germany	2.0	2.0	1.4	2.5	7.9	0.4%
Total	**364.6**	**545.1**	**471.5**	**565.2**	**1,946.4**	**100%**

Table 2.3: Estimated emissions from air travel by destination region, 2022–2025

Estimated emissions from air travel in t CO_2e. Values for 2022 and 2023 include imputed business-class and domestic flights (Annex A). Totals may differ from the sum of rows due to rounding.

In 2025, estimated air-travel emissions amounted to 565 t CO_2e from 286 recorded flights, about 1.6 times the location-based Scope 2 emissions of the buildings we use (350 t CO_2e). From 2022 to 2025, the total was approximately 1,946 t CO_2e from 968 recorded flights. This is equivalent to around 1,030 economy round trips between Munich and New York, or the average per-capita carbon footprint of 75 typical German citizens over this four-year period (Destatis 2026).

Long-haul flights, especially to America and Asia/Australia, account for most emissions, although there are fewer of them than flights within Europe. In 2024–2025, business-class flights accounted for 46% of air-travel emissions while making up 9% of flights. This underscores the importance of developing sustainable travel policies and digital alternatives.

The estimate is a partial view of LMU SOM's Scope 3 emissions. It does not include upstream and downstream effects such as airport ground transport, accommodation, or meals, and it does not deduct carbon offsets or voluntary compensation.

In addition, an estimated 1,700 non-flight trips within Germany and Europe between 2022 and 2025 (2025: 280 in Germany and 76 within Europe) caused about 60 t CO_2e (2025: 14 t CO_2e). The travel records either in-

dicated non-flight trips or, where the means of transport was missing, suggested other modes of travel. As LMU SOM does not yet record means of transport other than air travel, we assumed a 50-50 split between trips by car and by train. To convert straight-line distances into distances actually traveled, we used factors of 1.25 for car and 1.42 for train (median circuity across countries). Emission factors were 0.167 kg CO_2e per km for cars (average size, engine unknown) and 0.035 kg (within Germany) and 0.004 kg (international routes) per km for rail, taken from the UK Government GHG conversion factors for company reporting (2025).

Further Scope 3 categories (screening estimates)

Where data are not yet available, we report screening estimates based on deliberately cautious (high-end) assumptions. We expect these estimates to fall as measurement improves.

Category	Estimate 2025 (t CO_2e)	Method	Data quality
Staff commuting (Scope 3, category 7)	36	Headcount × days on site × average round-trip distance × emission factor weighted by mode of transport	Low: based on a small, tentative staff survey, not representative
Students' commuting	252	Students × days on campus × average round-trip distance × emission factor weighted by mode of transport; distance and modes taken from the staff survey	Very low: no data on students; staff survey used as a proxy
Upstream emissions of purchased energy (Scope 3, category 3)	52	Energy consumption 2024 × upstream emission factors	Medium for electricity; low for district heating (proxy)

Table 2.4: Further Scope 3 categories, screening estimates for 2025

Staff commuting. The estimate assumes that all 321 employees, including part-time staff and student assistants, commute on 4.25 days per week for 52 weeks, less 30 days of leave (191 days). The average one-way distance (8.8 km) and the modal split (public transport 38%, bicycle 38%, walking 17%, car 7%) are taken from a small, tentative staff survey conducted in 2026, which is not representative. Emission factors per passenger-kilometer are taken from the Umweltbundesamt (2024, including the supply of energy): 164 g CO_2e for cars (average occupancy of 1.4 persons; counting all car commuters as driving alone would add about 5 t) and 58.7 g CO_2e for public transport, the simple average of local buses (90 g), local rail (44 g), and tram and subway (42 g), because the survey does not distinguish between them; walking and cycling are counted as zero. Counting every employee on 191 days makes the estimate generous; the small survey makes it uncertain.

Students' commuting. No data on how students travel to campus are available yet. We applied the staff survey's average distance and modal split to the roughly 3,790 students enrolled at LMU SOM (faculty factsheet, October 2025) and assumed four days on campus per week during 28 lecture weeks (112 days). Student assistants are counted both as staff and as students. The figure is a placeholder until a student survey provides data (Annex B).

Because this estimate rests on assumptions, Table 2.5 shows how it changes with the two most uncertain parameters: days on campus per week and average one-way distance. Both act proportionally; a higher share of car travel would raise all values further.

Days on campus per week	5 km	8.8 km (staff survey)	12.5 km	15 km	20 km
2	72	126	179	215	287
3	108	189	269	323	430
4 (used in Table 2.4)	143	**252**	358	430	573
5	179	314	448	538	717

Table 2.5: Sensitivity of students' commuting emissions (t CO_2e) to days on campus and average one-way distance

Based on 3,790 students, 28 lecture weeks and the staff modal split (33.8 g CO_2e per passenger-kilometer). The value used in Table 2.4 is in bold. Shading: green below 150 t, yellow 150–300 t, orange 300–450 t, red above 450 t.

Upstream emissions of purchased energy. These are the emissions from producing and transporting the energy before it reaches our buildings. For electricity, we applied the difference between the Umweltbundesamt's 2024 greenhouse gas factors for the German electricity mix with and without upstream emissions (427 – 372 = 55 g CO_2e/kWh) to 647.4 MWh (36 t). Because this is applied to the average grid mix, also for electricity reported as renewable, the estimate is generous. For district heating, no upstream factor is available; we applied the same upstream share as for electricity (about 15%) to the 109.4 t of district heating emissions (16 t).

Memo item: student exchange mobility. In addition, we estimated the travel emissions of the 504 exchange students (214 incoming, 290 outgoing) reported by LMU's International Relations Center: about 271 t CO_2e, or about 458 t CO_2e including non-CO_2 effects of aviation. The estimate assumes one economy-class round trip by air per student between Munich and a representative destination in each of eleven world regions, with emission factors from the UK Government GHG conversion factors 2025 (including an 8% distance uplift). Because some students within Europe travel by train, the estimate is generous. Destinations in Asia, Australia, and South America account for about 61% of the emissions but only about 25% of the students. We report this figure separately and do not add it to LMU SOM's emissions: students' travel to and from exchange semesters is not business travel of LMU SOM, but it is a relevant consequence of the school's international orientation. For comparison with staff air travel, whose factors include non-CO_2 effects, the figure of 458 t CO_2e is the relevant one. Student exchange mobility thus causes roughly seven times the emissions of staff commuting, or roughly twelve times if non-CO_2 effects are included.

IT emissions

Digital tools and services, such as email, internet-based applications, and artificial intelligence, as well as the operation of servers at LMU SOM and the Leibniz Supercomputing Centre, are a potentially relevant GHG source. Their use is integral to research, teaching, and administration.

At present, LMU SOM is unable to quantify these emissions. No systematic data exist on the use of digital tools and services at school level, and there is no overview of which services are used by whom or to what extent. Data protection requirements further constrain measurement: usage records such as email logs are not retained for extended periods, so even retrospective approximations would be limited.

The electricity consumption of conventional digital infrastructure (email, printers, PCs, networks, and standard servers) is understood to be modest relative to other emission sources, and electricity used on site is already included in Scope 2. The energy intensity of generative AI services, however, is substantial and growing, and usage varies widely across researchers, instructors, and students. In 2026, LMU SOM explored two avenues for approximating AI-related emissions: an inquiry to LMU's central IT services regarding centrally available consumption data, and a request to a faculty member with relevant expertise for an order-of-magnitude estimation approach. Neither produced usable figures. Awareness-building and educational measures will continue to encourage resource-conscious use of digital tools.

(c) GHG intensity

Given LMU SOM's public, non-commercial status, we intend to report GHG intensity per full-time equivalent (kg CO_2e per FTE) once energy and emissions data for the same reporting year are available.

(d) Next steps

LMU SOM plans to improve data quality and expand the scope of its reporting in future cycles, in collaboration with LMU's central facilities management and sustainability office. This includes access to building-level energy data for the reporting year and the inclusion of further Scope 3 categories (e.g., procurement, events, and the travel of academic guests).

2.2 Pollution and water

As an academic institution without industrial or manufacturing activities, LMU SOM does not operate processes that emit pollutants to air, water, or soil beyond those associated with ordinary building operations; heat is supplied by district heating. We therefore consider pollution not material for this reporting period.

LMU SOM's water use is associated with typical building and green-space operations: sanitary facilities, cleaning and maintenance, shared kitchens, watering of green spaces, and building heating systems in the buildings we use fully or share with other LMU units. LMU SOM does not operate laboratories or production processes that require significant technical water input. We therefore consider water not material for this reporting period.

2.3 Biodiversity

As an academic institution in Munich's city center, LMU SOM does not operate sites with a significant direct impact on biodiversity-sensitive areas. Nonetheless, we acknowledge the importance of biodiversity and green space for sustainable urban development and climate resilience.

(a) Sites near biodiversity-sensitive areas

- Number of sites near a protected area: 3
- Distance to protected area: 180 m (Kaulbachstr. 45), 190 m (Schackstr. 4), and 280 m (Ludwigstr. 28)
- Total area of these sites: approx. 1 hectare
- Nearby protected area: landscape conservation area "Isar floodplains south of the Isar ring road" ("Isarring", part of federal highway B 2 R)

To our knowledge, LMU SOM's operations have no discernible impact on this landscape conservation area.

This assessment is based on publicly available land-use and conservation mapping and will be verified in future reporting cycles.

(b) Land use and nature-oriented areas

Metric	Value (ha, approx.)	Notes
Total land used	1.0	total footprint of LMU SOM facilities
Sealed surface area	0.9	building surfaces and paved courtyards
Nature-oriented areas on site	0.1	planted courtyard and urban gardening project

Table 2.6: Land use and nature-oriented areas

In addition, the LMU Management Alumni Association has sponsored tree planting on approx. 0.1 ha off site; this area is not managed by LMU SOM.

(c) Next steps

LMU SOM is exploring options to enhance its contribution to urban biodiversity, including:

- promoting green infrastructure (e.g., green roofs, pollinator-friendly plants);
- further renewal of green spaces, such as the biodiversity-focused renovation of the inner courtyard, an LMU SOM project repeatedly funded by LMU Munich's university-wide sustainability fund;
- an urban gardening space, including raised beds and beehives, in the inner courtyard and alongside neighboring buildings;
- collaboration with LMU Munich's sustainability office on further greening initiatives; and
- support for biodiversity-related teaching and research projects.

2.4 Resource use, circular economy, and waste management

LMU SOM's resource use is largely driven by office operations, teaching activities, IT infrastructure, and shared building services provided by LMU Munich. The most relevant material flows are paper, electronic devices, office supplies, teaching materials, and waste from everyday operations and events. LMU SOM does not handle hazardous materials in the industrial sense, but a small share of waste, such as electronic waste, batteries, or certain cleaning agents, falls under regulated categories.

(a) Governance

Waste separation, recycling contracts, and disposal procedures are embedded in LMU Munich's central facility management and sustainability governance structures. Procurement is partly centralized and overseen by the faculty board and the general manager; most procurement decisions (e.g., IT equipment, office materials) are delegated to individual units such as chairs, professorships, and administrative units.

(b) Strategy

LMU SOM supports LMU Munich's commitment to sustainable resource use and circularity. While we do not yet have a dedicated circular economy strategy, several existing practices are aligned with circularity goals:

- centralized printing systems that encourage double-sided and low-volume printing;
- standardized separation of paper/packaging and organic/residual waste in faculty buildings;
- procurement choices at unit level that, where feasible, favor durable and repairable IT equipment and recycled materials (formal guidelines are planned; see targets);
- digitalization of teaching and administrative processes, reducing demand for paper and physical materials;
- reuse and redistribution of office furniture and equipment across LMU units;
- promotion of open science standards that enable the reuse of research data; and
- use of shared LMU research infrastructure, such as MELESSA (Munich Experimental Laboratory for Economic and Social Sciences), instead of separate facilities.

(c) Risk management

Given the faculty's non-industrial profile, resource-related operational risks are relatively low. LMU SOM acknowledges the following risk factors:

- rising waste management costs and potential regulatory changes regarding recycling processes and quotas;
- environmental risks from the improper disposal of electronic devices and chemical cleaning agents (handled centrally by LMU Munich's facility management);
- supply chain vulnerabilities for IT hardware and essential office materials; and
- expectations of students, funders, and partners regarding responsible resource stewardship.

(d) Metrics

IT devices procured: 110 (2024) and 219 (2025). Repair and reuse of devices are not yet recorded.

Waste category	2024 (t)
Mixed municipal waste for recovery and disposal ("AzV", "AzB")	21.0
Paper and cardboard	11.0
Organic waste	5.0
Bulky waste	4.9
Plastics	1.7
Wood	1.0
Lead-acid batteries (hazardous)	0.1
Miscellaneous	0.3
Total	**45.0**

Table 2.7: Waste disposed by category, 2024

Reporting year 2024 (latest available). LMU SOM's share was estimated at 50% for both Ludwigstr. 28 and Schackstr. 4 and at 75% for Kaulbachstr. 45 based on the proportion of floor space used. Some categories are not available for, or do not apply to, all buildings. AzV/AzB: waste for recovery ("Abfall zur Verwertung") and for disposal ("Abfall zur Beseitigung"). Figures are based on a provisional data set provided by LMU facilities management (March 2026).

(e) Targets

- reducing paper consumption through expanded digital workflows;
- increasing recycling rates for paper, packaging, and electronic equipment;
- developing and formalizing procurement guidelines based on circular-economy principles (repairability, durability, low-waste products);
- developing a faculty-level waste baseline and an annual reporting cycle; and
- reusing research data, in line with open data policies, to reduce resource use (working hours, compensation for study participants, and computing capacity).

3 Social sustainability

LMU SOM has a positive social impact through high-level education and research in business administration, and by providing a safe place to learn, work, and develop. LMU SOM supports social change in line with democratic and science-based values.

3.1 Own workforce: general characteristics

LMU SOM employs academic staff (professors, junior researchers, lecturers), non-academic and technical staff, and student assistants. As part of a public university with a strong research and teaching mission, its workforce combines permanent and temporary contracts, reflecting long-term academic positions as well as non-permanent research and qualification roles (e.g., doctoral researchers, postdocs). Gender distribution varies by staff category, consistent with broader trends in the academic sector. All employment contracts are issued in Germany.

(a) Governance

Workforce matters are handled in line with LMU Munich's central human resources policies, collective agreements ("Tarifverträge"), and public service regulations of the Free State of Bavaria. School-level bodies involved include the general manager, the faculty's human resources department, the faculty board, and, for some decisions (such as appointing professors), the faculty council.

(b) Strategy

LMU SOM aims to offer an inclusive, supportive work environment that values academic excellence and professional development. Strategic priorities include gender equality in academic careers, especially more women in senior academic positions, support for early-career researchers, and fair and transparent recruitment.

(c) Risk management

Workforce risks relate primarily to competition in the academic labor market, gender imbalances, especially in senior academic roles, retaining talent, and compliance with employment law. LMU SOM addresses these risks through programs that attract talented students and young researchers (e.g., the Dean's List, the Master's Honors Program, and the Master of Business Research doctoral program), transparent recruitment, equal opportunity measures, and participation in LMU-wide career-development initiatives.

(d) Metrics (date of reference: December 1, 2025)

- Total workforce: 321 (headcount), 224.33 FTE
- By contract type: 83 permanent (non-academic staff, civil servants, and professors) and 238 non-permanent (academic staff, student assistants, and others); contract type is derived from staff category
- By gender: 178 female, 143 male

Staff category	Female (headcount)	Female (FTE)	Male (headcount)	Male (FTE)
Non-academic staff	28	24.54	2	2.00
Academic staff	79	70.43	64	60.13
Student assistants	51	9.66	43	7.38
Civil servants	13	10.70	12	12.00
Professors	6	6.00	22	21.00
Others	1	0.49	0	0.00
Total	**178**	**121.82**	**143**	**102.51**

Table 3.1: Workforce by staff category and gender (1 December 2025)

- Employee turnover rate: not yet recorded
- Academic placements (including postdoctoral positions at universities abroad, tenured and non-tenured professorships of all ranks, and offers of professorships not yet accepted): 10
- Student placements: not yet recorded

(e) Targets

- improving diversity at all career stages;
- increasing the share of women in senior academic positions;
- monitoring workforce composition annually to inform faculty development planning.

3.2 Own workforce: health and safety

Given LMU SOM's academic profile, health and safety risks are lower than in industrial sectors, but they are not negligible. Most work takes place in offices (increasingly also home offices) and teaching rooms. Risks relate mainly to ergonomics (e.g., back problems), mental health and workload (e.g., burnout), building safety, and occasional hazards on site (e.g., slips, falls, minor office injuries). LMU SOM does not operate laboratories or high-risk facilities.

(a) Governance

Health and safety are governed by LMU's central occupational health and safety system ("Arbeitsschutzmanagement") in line with German occupational safety legislation. LMU Munich's occupational medical service ("Betriebsärztlicher Dienst") and designated safety officers ("Sicherheitsbeauftragte") support implementation. LMU SOM provides staff training where required and is covered by LMU's occupational risk assessments.

(b) Strategy

LMU SOM promotes a safe and healthy working environment through ergonomic workplace assessments, mental health awareness activities, flexible working arrangements, and adherence to building safety protocols. It supports LMU-wide well-being initiatives, such as counseling services, stress-management workshops, and training for supervisors, and contributes to the LMU Global Health Day and the LMU Sustainability Week. In addition, the school offers its own WeCare@SOM program, which provides resources for staff and students, including virtual relaxation sessions during the examination period, an empowerment program for junior researchers, and access to two certified Mental Health First Aiders.

(c) Risk management

Primary risks include ergonomic strain, psychosocial stress, and general building-related hazards. LMU SOM addresses these risks through workplace safety inspections, training and awareness programs, retreat days for junior researchers, access to LMU's occupational health services, and reporting and follow-up processes for work-related accidents and hazards.

(d) Metrics

- Number of recordable work-related accidents (including commuting accidents): 1 (2025) and 4 (2024)
- Number of fatalities from work-related injuries or ill health: 0 (2025 and 2024)

(e) Targets

LMU SOM seeks to strengthen health promotion and prevention, including better availability of ergonomic equipment, hybrid work options where feasible, and greater awareness of LMU's counseling and mental-health services.

3.3 Own workforce: remuneration, collective bargaining, and training

As part of the Bavarian public sector, LMU SOM's remuneration follows the collective agreement for the public service of the federal states ("Tarifvertrag für den öffentlichen Dienst der Länder", TV-L) and statutory salary rules for civil servants and professors.

(a) Governance

Remuneration is governed by federal and state legislation, collective agreements, and LMU Munich's internal human resources regulations. In line with the German Academic Fixed-Term Contract Act ("Wissenschaft-szeitvertragsgesetz"), a substantial share of contracts at LMU SOM, especially for junior academic staff, are fixed-term.

(b) Strategy

LMU SOM aims to maintain equitable and transparent remuneration, promote diversity and equality in career progression, and support continuous professional development for all employees.

(c) Risk management

Because pay grades are tied to collective agreements and statutory rules, the largest potential source of gender-based pay differences is structural: the uneven distribution of women and men across career stages and pay grades. LMU SOM mitigates these risks through the mandatory application of TV-L and professorial salary law and the involvement of the Equal Opportunity Commission and the staff council. LMU SOM's focus on diversity and equal hiring practices, especially for senior academic roles, is expected to reduce these risks further over the medium term.

(d) Metrics

- Minimum wage compliance: all employees receive pay equal to or above the applicable legal or collectively agreed minimum.
- Collective bargaining coverage: non-academic and academic employees (173 of 321, or 54% of headcount) are employed under TV-L; civil servants and professors are paid under statutory salary rules; student

assistants are paid at LMU's rates for student assistants (no collective bargaining agreement for students in Bavaria).

- Gender pay gap: 13.7% (quarterly average 2023–2025), by staff category:

Staff category	Gender pay gap (in parentheses: average value for the five reporting points in 2025)
Non-academic staff	13.6% (12.9%)
Academic staff	4.7% (4.2%)
Student assistants	–3.7% (–12.3%)
Civil servants	17.8% (18.0 %)
Professors	–5.0% (–4.8%)
All employees	**13.7% (15.0%)**

Table 3.2: Gender pay gap by staff category

- Performance bonus applications: 15 (female) and 11 (male)
- Training hours per employee: not yet recorded

Calculation logic for the gender pay gap: 1. Sums of the product of FTE and standard gross monthly wages by staff category, broken down by gender; 2. Average over all reporting points (five per year) divided by the respective gender-specific headcount; 3. Calculation of the relative share compared to the respective male average monthly wage. Negative values indicate higher average pay for women. Pay gaps within staff categories reflect the uneven distribution of part-time and full-time positions, with non-academic staff and civil servants having the highest share of women working part-time. The overall gap is positive mainly because professors, the highest-paid group, are predominantly male (22 out of 28).

(e) Targets

- monitor and reduce gender pay differences where they exist;
- increase participation in training programs;
- maintain flexibility in working hours;
- strengthen leadership development pathways; and
- ensure equal access to professional development across staff groups.

4 Governance

As a publicly funded academic institution within the German higher education system, LMU SOM operates in a low-risk environment for corruption and bribery. Its operations focus on research, teaching, and academic administration and do not involve high-risk commercial transactions, procurement of large infrastructure projects, or operations in corruption-prone jurisdictions. Nevertheless, integrity risks can arise in any organization, for example through policy advisory roles or research collaborations with companies. LMU SOM therefore treats anti-corruption compliance as an essential governance responsibility.

(a) Governance

Anti-corruption governance at LMU SOM is embedded in the compliance framework of LMU Munich. This includes the Bavarian Higher Education Act, the German Criminal Code, and university-wide policies on procurement, financial management, and conflict-of-interest declarations. Central LMU units, such as the Legal Office, Internal Audit, and Compliance, provide oversight, guidance, and reporting channels.

(b) Strategy

- open science procedures in line with LMU Munich's Open Science Center, anchored in mandatory programs such as the Master of Business Research for doctoral students;
- an Ethics Committee, currently chaired by Prof. Dr. Stefan Feuerriegel;
- mandatory procedural compliance in procurement and financial transactions;
- documentation and approval processes for research funding and for internal and external cooperation agreements;
- awareness of and compliance with the conflict-of-interest rules of the German Research Foundation (DFG);
- access to a whistleblower system; and
- central LMU training, guidance, and compliance communications.

(c) Risk management

Risk management focuses on preventing conflicts of interest, improper influence, or misuse of public funds, through multi-stage approval processes, separation of duties, oversight by faculty committees, LMU-wide whistleblowing channels, and internal audits by central LMU functions where required. Given LMU SOM's non-commercial mission and established governance, the residual corruption risk is considered low, but continuous vigilance remains essential.

LMU SOM also recognizes data-security and cybersecurity risks, such as improper data storage or access, cyberattacks, and related fraud, which could lead to data loss for students, staff, and partners. These risks will be assessed in the materiality review for the next report.

(d) Metrics

- Number of convictions for corruption or bribery in the reporting period: 0
- Total amount of fines for corruption or bribery: EUR 0

(e) Targets

LMU SOM aims to maintain zero incidents of corruption and bribery, strengthen compliance awareness among staff, and ensure continued adherence to LMU's ethical frameworks and legal obligations.

Annex A: Estimating GHG emissions from air travel (2022–2025)

This annex sets out how air-travel emissions for 2022 to 2025 were estimated.

Data basis. The underlying data are records of flights taken by LMU SOM staff, grouped by destination region and calendar year. All flights are treated as round trips from Munich. Destinations are grouped into five regions: Germany (domestic), Europe (medium haul, excluding Germany), Africa, America (long haul, North and South America), and Asia/Australia (long haul).

Method. The distance between Munich and each destination was calculated with the Haversine formula (great-circle distance). Each flight's distance was multiplied by a per-kilometer emission factor for its distance band and travel class (Table A.1). The factors were derived from Atmosfair example calculations for flights from Munich to Hamburg, London, and New York (including correction for radiative forcing and non-CO_2 effects). Multi-destination trips were assigned to the region of their first destination abroad, and their emissions were calculated with Atmosfair's online calculator.

Distance band	Example route	Class	Factor (kg CO_2e/km)	Distance one way (km)	CO_2e one way (kg)
Domestic	Hamburg	Business	0.3334	612	204
		Economy	0.2206	612	135
Medium haul	London	Business	0.2843	918	261
		Economy	0.1895	918	174
Long haul	New York	Business	0.5781	6,488	3,751
		Economy	0.1450	6,488	941

Table A.1: Emission factors per passenger

Round-trip emissions are twice the one-way values.

Emissions are calculated at aircraft level (total fuel burn per flight) and allocated to passengers. The allocation across travel classes reflects differences in cabin space rather than fuel consumption per passenger. In line with industry-standard methods (e.g., seat-area or weighted-seat approaches), business-class seats are assigned a higher share of total flight emissions because they occupy more cabin floor space. This effect is most pronounced on long-haul aircraft, where lie-flat business-class seats may occupy several times the space of an economy seat.

Imputations. No flight-class information was available for 2022 and 2023. Assuming similar class ratios across years, we used 2024 and 2025 data to impute the missing values: for the years with data, we calculated the ratio of actual emissions (economy plus business class) to hypothetical emissions with all flights in economy class. The resulting region-specific correction factors of 1.73 (Africa), 1.61 (America), and 1.80 (Asia/Australia) were applied to 2022 and 2023. No domestic flights were recorded for 2022 and 2023; we added the mean domestic flight emissions of 2024 and 2025 to these years, assuming similar volumes.

Year / region	Economy (kg CO_2e)	Economy (flights)	Business (kg CO_2e)	Business (flights)
2022	***235,667***	***172***	*n/a*	*n/a*
Africa	659	1		
America	183,996	75		
Asia/Australia	18,095	7		
Germany	n/a	n/a		
Europe	32,917	89		
2023	***349,184***	***253***	*n/a*	*n/a*
Africa	3,347	2		
America	224,670	101		
Asia/Australia	68,551	26		
Germany	n/a	n/a		
Europe	52,616	124		
2024	***257,239***	***236***	***214,257***	***21***
Africa	1,871	1		
America	174,174	76	143,590	16
Asia/Australia	23,067	11	70,667	5
Germany	1,438	6		
Europe	56,689	142		
2025	***301,878***	***258***	***263,306***	***28***
Africa	7,700	4	10,237	1
America	156,371	68	194,127	21
Asia/Australia	82,235	35	58,942	6
Germany	2,529	13		
Europe	53,042	138		
Total	**1,143,968**	**919**	**477,563**	**49**

Table A.2: Recorded flights by region, year, and class, before imputations

n/a: not recorded. Empty cells: no business-class flights recorded.

Annex B: Data gaps and planned improvements

The table summarizes where data are missing or limited and how we plan to improve them. Planned improvements are subject to the availability of data from central LMU units.

Topic	Status in this report	Planned improvement	Target
Stakeholder involvement	Material stakeholder groups not systematically consulted	Surveys of students and staff; outreach to employers, alumni, and funders; validation of the materiality assessment	Before FY2026 report
Energy and Scope 1/2	2024 data; electricity for one building; LMU SOM share estimated	Building-level data for the reporting year; documented allocation keys; GHG intensity per FTE	FY2026 report
Business travel (Scope 3)	Air travel estimated from flight records; other trips with assumed car/rail split	Record mode of transport for all trips; documented emission factors	FY2026 report
Other Scope 3 categories	Screening estimates for staff and students' commuting and for upstream energy emissions; student exchange mobility as memo item; other categories not quantified	Screening estimates for electricity of Schackstr. 4 and Kaulbachstr. 45, refrigerants, hotel nights on business trips, travel of incoming academic guests, events and conferences, purchased goods and services (incl. IT hardware), and digital services and AI; surveys of staff and students to replace the commuting proxies	FY2026 report
IT and AI	Not quantified	Data request to LMU IT services and Leibniz Supercomputing Centre	FY2026 report
Waste and resources	2024 building-level data; device procurement only	Faculty-level baseline; device repair and reuse; paper use	FY2026 report
Biodiversity	Approximate areas from public mapping	Verify areas and protected-area designation	FY2026 report
Workforce	Turnover, training hours, and student placements not recorded	Data collection with human resources	FY2026 report
Gender pay gap	Method to be harmonized	Annual figure with a consistent, documented method	FY2026 report
Teaching and research impact	Described qualitatively	Indicators on courses, theses, research projects, third-party funding, and knowledge transfer	FY2026 report
Targets	Intentions without baselines	Baselines and measurable targets with responsibilities and time horizons	FY2026 report

Table B.1: Data gaps and planned improvements

Annex C: Data sources

Section	Data	Source
1.1	Reporting framework (orientation)	EFRAG, Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME), December 2024
1.1	LMU sustainability strategy	LMU Munich, Sustainability Strategy
1.5	Material topics	Materiality workshops of the LMU SOM task force (November 2024 – June 2025), IRO matrix (June 2025)
2.1	Electricity and district heating, building shares, district heating emission factor (2024)	LMU Munich energy management (central facilities management): building-level energy consumption and emissions data for 2024, provided March 2026 (internal, not published)
2.1	Location-based electricity emission factor	Umweltbundesamt, “Entwicklung der spezifischen Treibhausgas-Emissionen des deutschen Strommix in den Jahren 1990 – 2024”, Climate Change 13/2025, Table 3 (factor without upstream emissions)
2.1	GHG accounting method	GHG Protocol Corporate Standard (2004)
2.1, Annex A	Flight records 2022–2025	LMU SOM flight records
2.1, Annex A	Flight emission factors	Atmosfair (example calculations and online calculator)
2.1	Comparison figure for per-capita carbon footprint of typical German citizens in 2022	Statistisches Bundesamt, "CO2-Fußabdruck der privaten Haushalte: 537 Millionen Tonnen”, 2026
2.1	Car and rail emission factors	UK Government GHG conversion factors for company reporting, 2025 condensed set
2.3	Protected areas, land use	Publicly available land-use and conservation mapping
2.4	Waste by category (2024)	LMU Munich central facilities management: building-level waste data for 2024, draft file provided March 2026 (internal, not published)
2.4	IT devices procured	LMU SOM records
3.1–3.3	Workforce, accidents, remuneration	LMU SOM and LMU Munich personnel records
1.2, 3.1	Share of women in the professorial assembly and among professors (6 of 28 = 21%)	LMU SOM headcount table (personnel data), reference date 1 December 2025
4	Convictions and fines	LMU SOM and LMU Munich records
2.1	Staff commuting: days on site, distance, modal split	Tentative LMU SOM staff survey on commuting distance, means of transport and days on site (2026)
2.1	Emission factors for car and public transport	Umweltbundesamt, “Vergleich der durchschnittlichen Emissionen einzelner Verkehrsmittel im Personenverkehr in Deutschland 2024” (TREMOD 6.71B, October 2025)
2.1	Incoming and outgoing exchange students by world region	LMU Munich International Relations Center, exchange student statistics for LMU SOM (provided November 2026)
2.1	Flight emission factors for student exchange mobility	UK Government GHG conversion factors for company reporting 2025, as reproduced in New Zealand Ministry for the Environment, Measuring Emissions Catalogue 2026
2.1	Number of students	LMU Munich School of Management, faculty factsheet, October 2025

Section	Data	Source
2.1	Electricity emission factors with and without upstream emissions	Umweltbundesamt, “Entwicklung der spezifischen Treibhausgas-Emissionen des deutschen Strommix in den Jahren 1990 – 2024”, Climate Change 13/2025, Table 3

Table C.1: Data sources

About this report. Prepared by the sustainability task force of LMU Munich School of Management (coordination: Prof. Dr. Thorsten Sellhorn). Data cut-off: 15 July 2026. Contact: LMU Munich School of Management, Ludwigstr. 28, 80539 München.