

# SUSTAINABILITY STUDY

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## Sample size

The results of the analysis are based on 204 survey responses from companies in Sorø. This means that 10% of the respondents have answered the questionnaire. See page 14 for the methodology section.



## Data collection

The analysis was prepared by Dansk Erhvervsfremme (DEF) on behalf of Sorø Erhverv in November 2023.

# WORKING WITH SUSTAINABILITY IN OVERVIEW

## SUSTAINABILITY REPORT



**5 percent.**  
of companies have prepared a sustainability  
report

## CO2 ACCOUNTING



**6 pct.**  
of companies have done CO2 accounting

## GSS



**51%.**  
of companies have heard of ESG reporting  
45  
perce  
nt have  
not



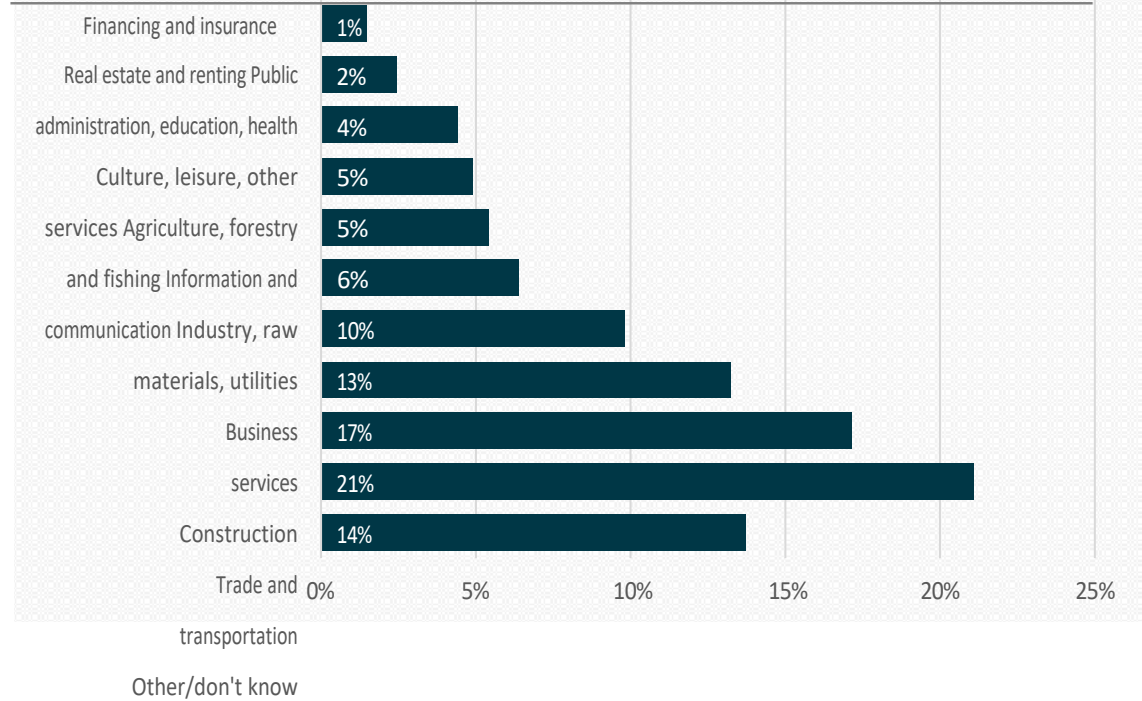
A close-up, monochromatic image of a light bulb, likely a standard incandescent bulb, with a teal overlay. The bulb is the central focus, showing its glass envelope and internal filament. The background is blurred, suggesting a shallow depth of field. A dark teal horizontal band across the middle of the image contains the title text in white.

# THE COMPANIES IN THE SURVEY

## The companies in the survey

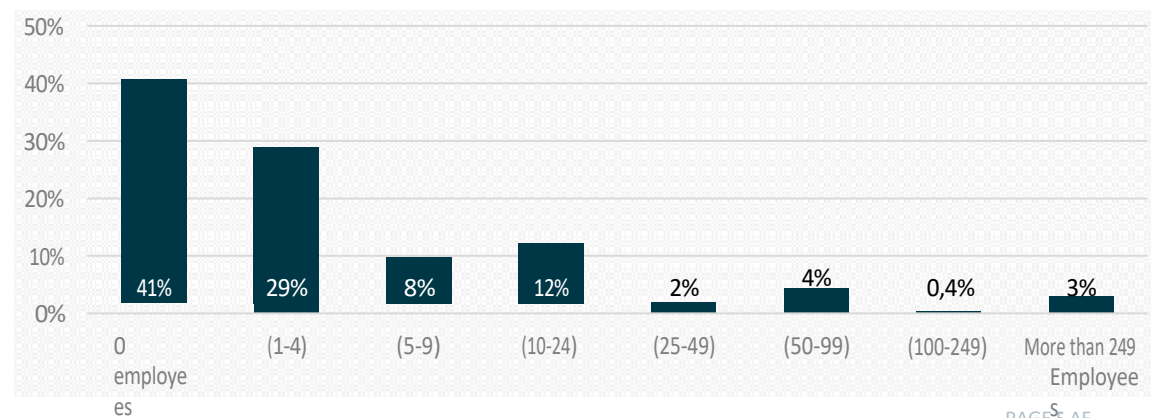
The figures show the industry breakdown and number of employees among the companies in the survey.

FIGURE 1: INDUSTRY



Note: The analysis is based on the following question: Which industry best describes your business?

FIGURE 2: NUMBER OF EMPLOYEES

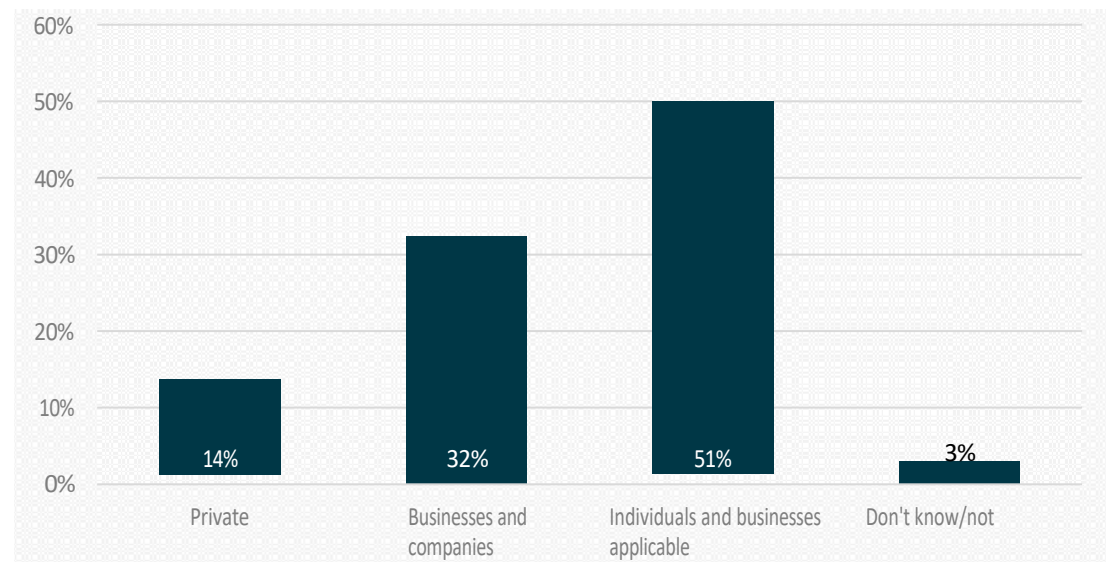


Note: The analysis is based on the following question: How many employees does your company have?

## Who are the companies selling to?

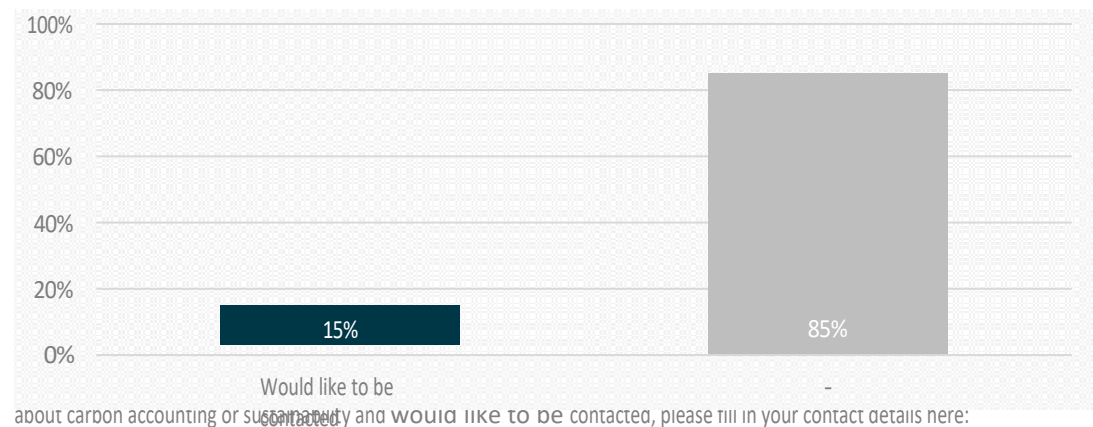
51% of the companies in the survey sell to both consumers and businesses. 32% sell only to businesses. 14% sell only to consumers. 3% don't know.

FIGURE 3: WHO DO COMPANIES SELL TO



Note: The analysis is based on the following question: Do you sell to private individuals or to businesses?

FIGURE 4: COMPANIES THAT WANT TO LEARN MORE ABOUT SUSTAINABILITY



Of the 204 companies in the survey, 31 (15%) would like to be contacted to learn more about sustainability.





# SUSTAINABILITY AND ESG

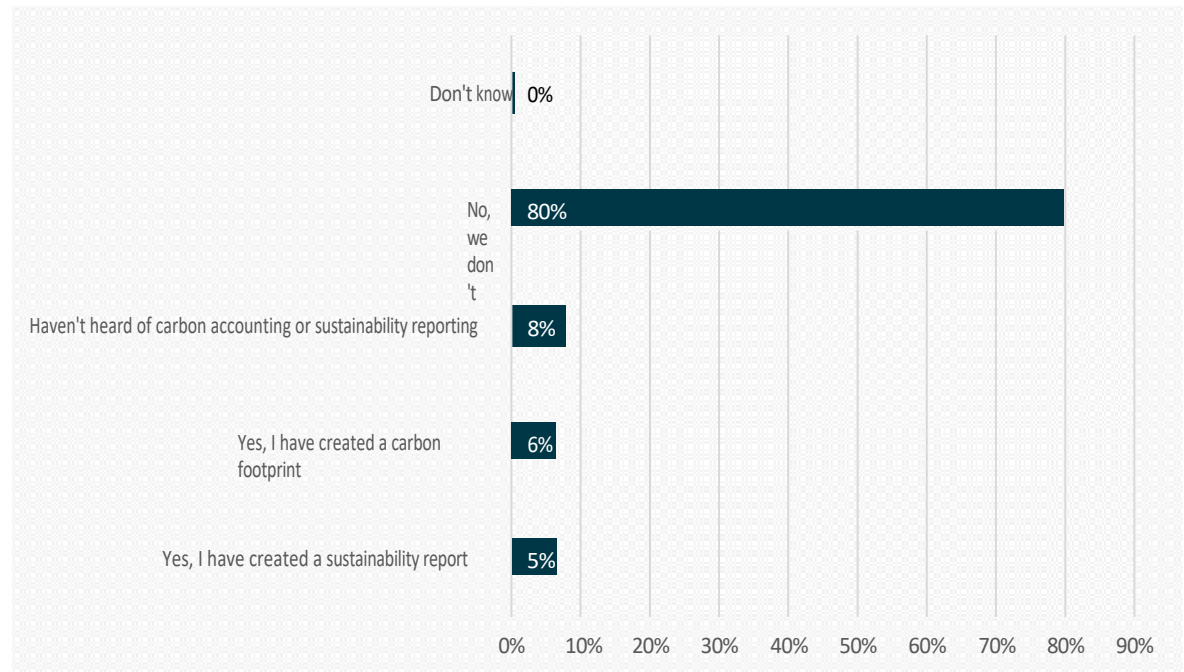


## Companies' work with sustainability reports and CO2 accounting

80% of the companies in the survey say no to whether they have done a sustainability report or carbon accounting. 8% have not heard of either a sustainability report or carbon accounting.

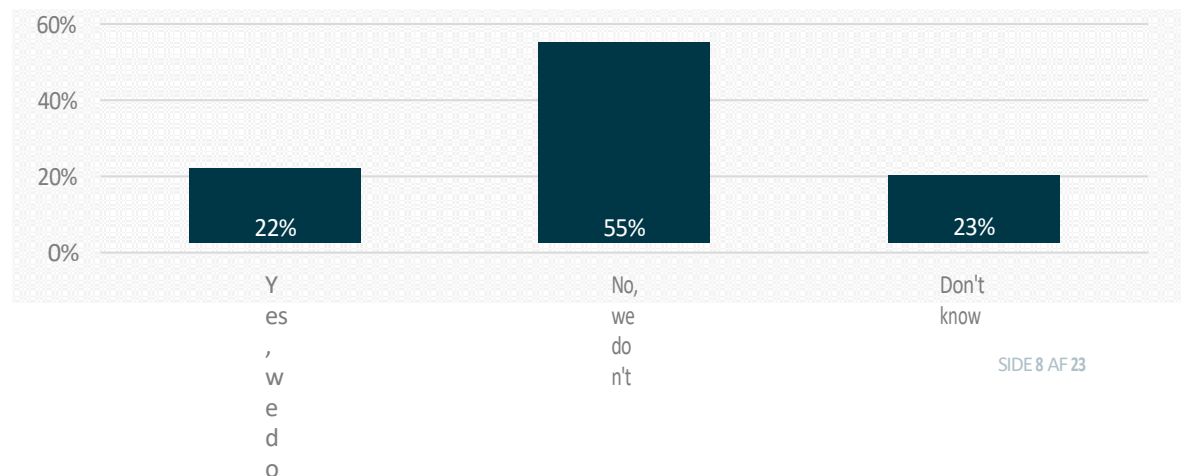
6% have done CO2 accounting.  
5% have created a sustainability report.

FIGURE 5: SUSTAINABILITY REPORT AND CARBON FOOTPRINT



Note: The following question forms the basis of the analysis: Have you prepared a carbon footprint or a sustainability report for your company? (A carbon footprint contains information about your company's CO2 emissions, a sustainability report also contains information about your consumption of chemicals, raw materials, waste, etc. as well as social, societal and management data)

FIGURE 6: SUSTAINABILITY REPORTING AND CARBON ACCOUNTING PLANS



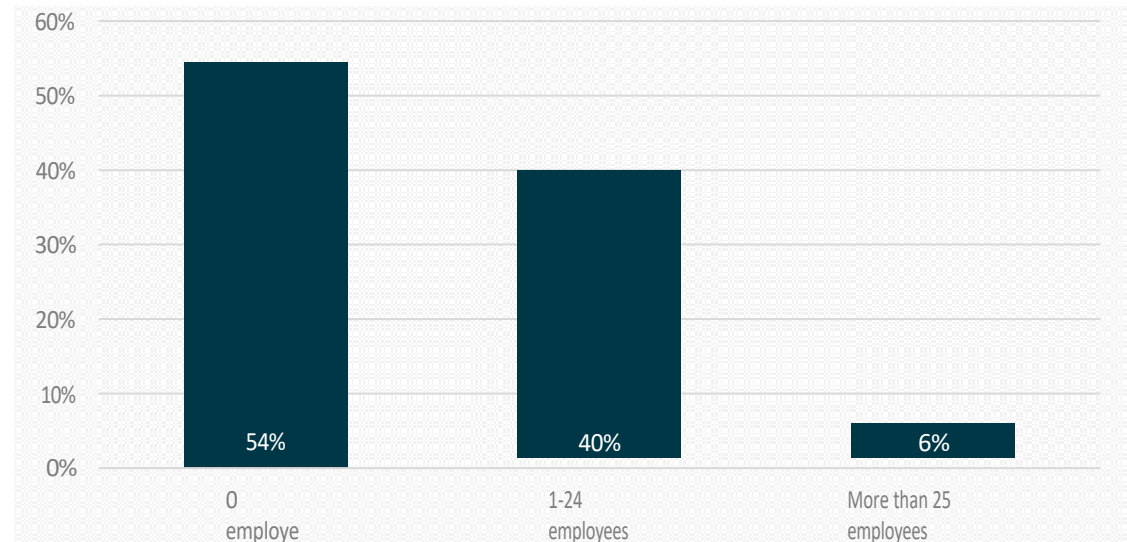
22% of companies that have not published a sustainability report or carbon footprint have plans to do so in the next 1-2 years.

Note: The following question forms the basis of the analysis: Do you plan to do so in the next 1-2 years?

## Companies that have no plans to do carbon accounting or ESG reporting within the next 1-2 years

54% of companies with no plans for carbon accounting or ESG reporting have 0 employees. 40% have 1-24 employees. 6% have more than 25 employees.

FIGURE 7: NO PLANS FOR SUSTAINABILITY REPORTING AND CARBON ACCOUNTING

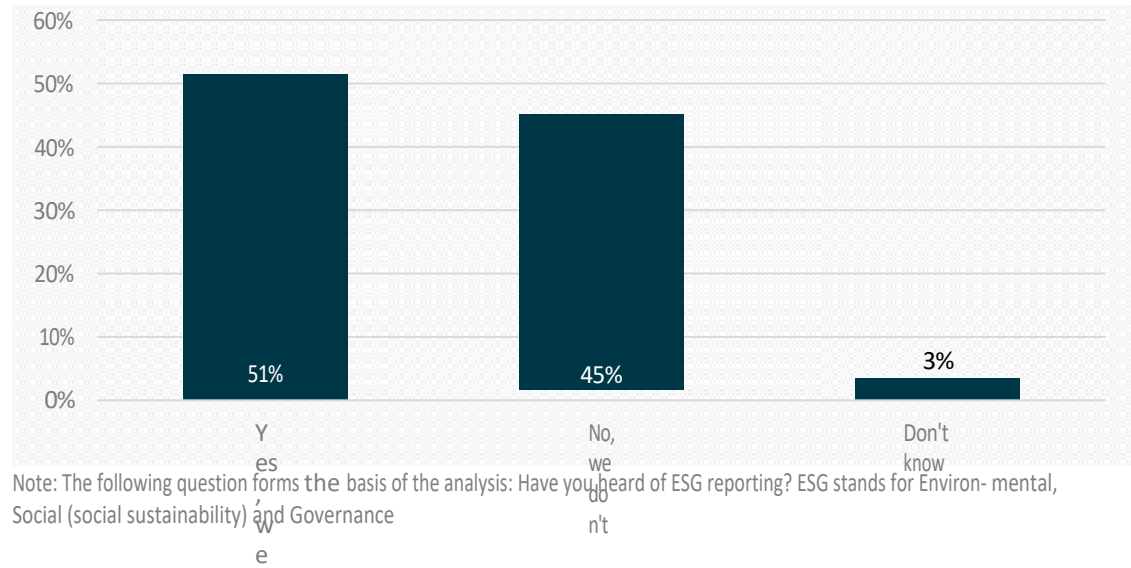


Note: The following question forms the basis of the analysis: Do you plan to do so within the next 1-2 years? In the figure, the companies that answered no to the question are segmented by company size.

## ESG reporting

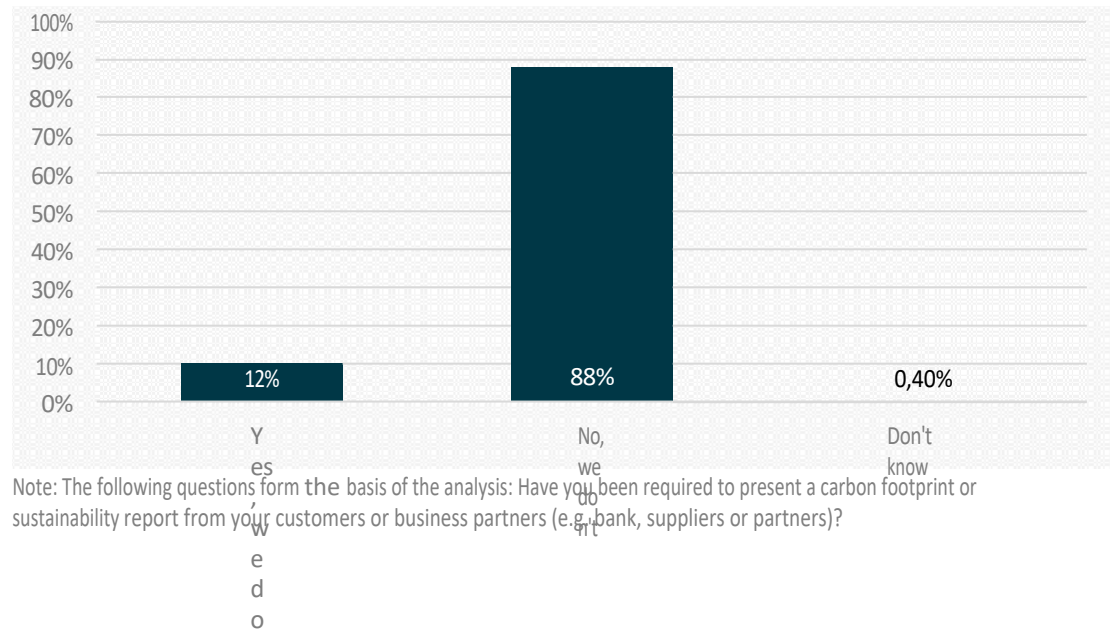
51% of companies have heard of ESG reporting. 45% have not.

FIGURE 8: ESG REPORTING



12% of companies have met the requirement to present a carbon footprint or sustainability report. 88% have not.

FIGURE 9: REQUIREMENTS FOR CARBON ACCOUNTING AND SUSTAINABILITY REPORTING





The background features a blurred financial chart with a dark teal horizontal band across the middle. The chart includes a line graph with circular markers and a bar chart. Numerical values like 183.102 and 154.178 are visible on the chart.

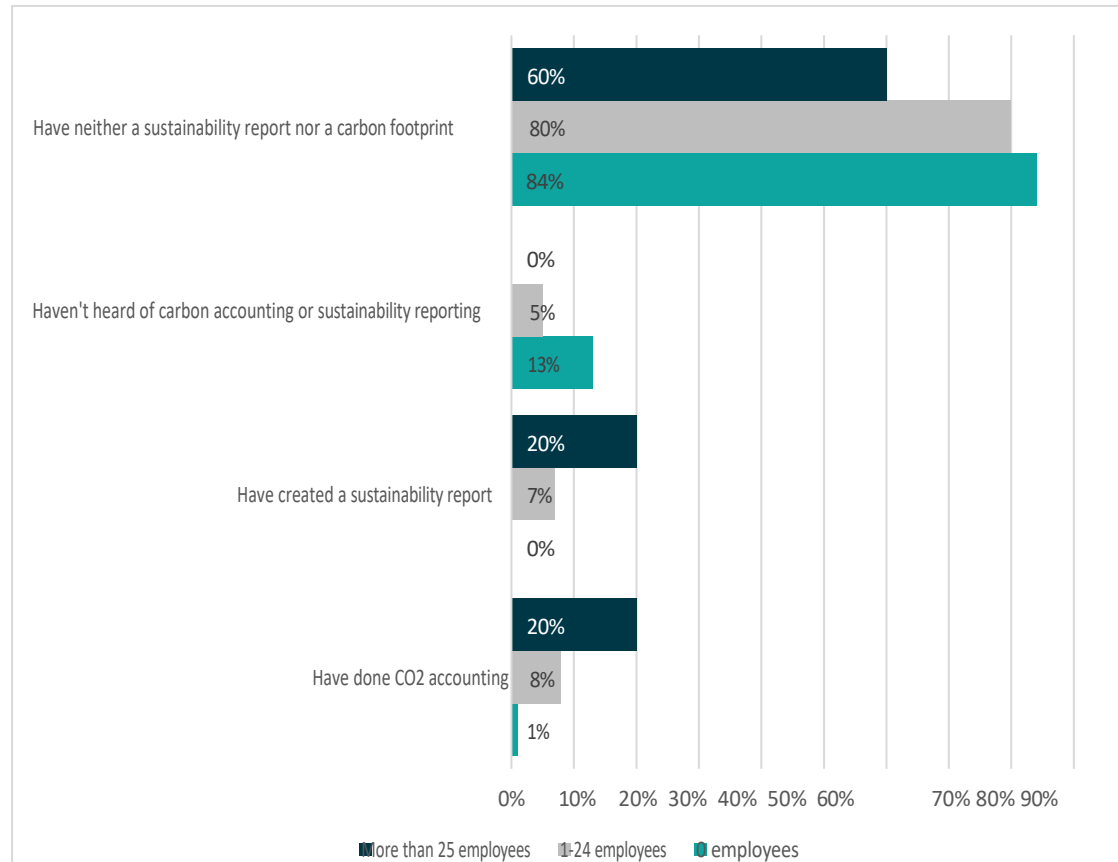
# SEGMENTS

## The work with sustainability reports and CO2 accounting is divided by company size

13% of companies with no employees have not heard of carbon accounting and sustainability reporting. Similarly, this applies to 5% of companies with 1 - 24 employees and again of companies with more than 25 employees.

Again of the companies with no employees have prepared a sustainability report and 1% have prepared a carbon footprint. The same situation is seen for 7% and 8% of companies with 1-24 employees and 20% of companies with more than 25 employees, respectively.

FIGURE 10: SUSTAINABILITY REPORT AND CARBON FOOTPRINT

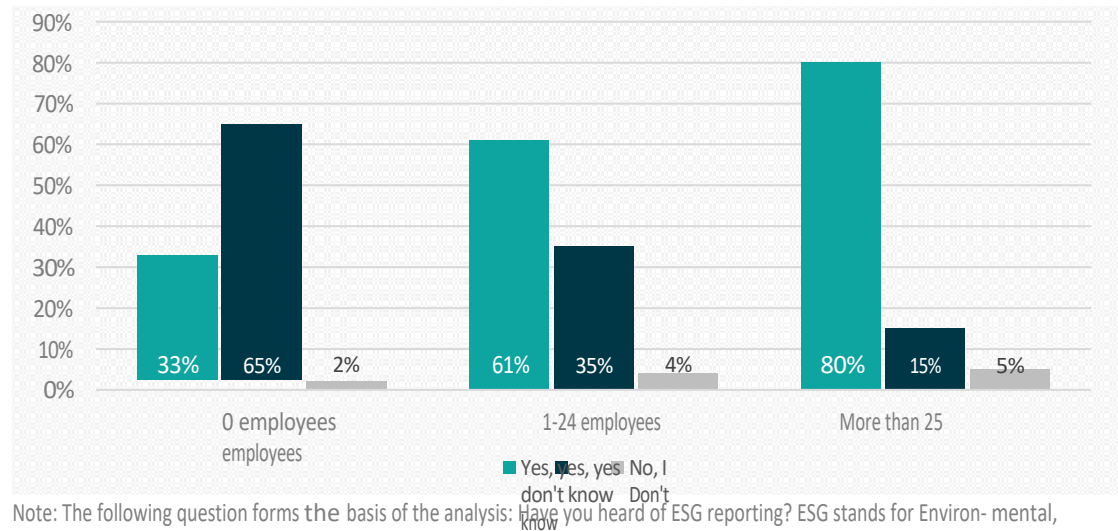


Note: The following question forms the basis of the analysis: Have you prepared a carbon footprint or a sustainability report for your company? (A carbon footprint contains information about your company's CO2 emissions, a sustainability report also contains information about your consumption of chemicals, raw materials, waste, etc. as well as social, societal and management data)

## ESG reporting

33% of companies with 0 employees have heard of ESG reporting. The same applies to 61% of companies with 1-24 employees and 80% of companies with more than 25 employees.

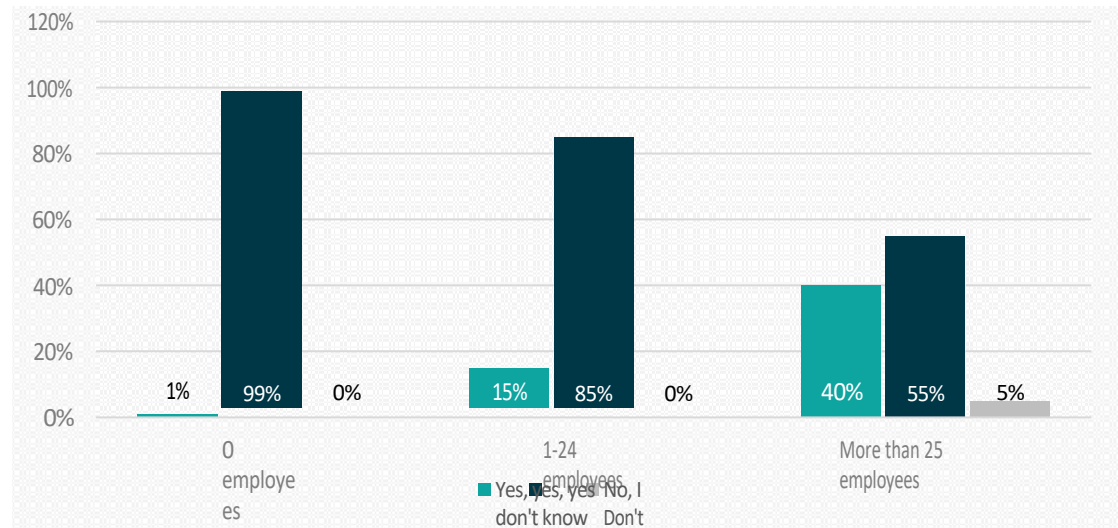
FIGURE 11: ESG REPORTING



Note: The following question forms the basis of the analysis: Have you heard of ESG reporting? ESG stands for Environmental, Social (social sustainability) and Governance

1% of companies with 0 employees have met the requirement to present a carbon footprint or sustainability report. The same applies to 15% of companies with 1-24 employees and 40% of companies with more than 25 employees.

FIGURE 12: REQUIREMENTS FOR CARBON ACCOUNTING AND SUSTAINABILITY REPORTING



Note: The following questions form the basis of the analysis: Have you been required to present a carbon footprint or sustainability report?

sustainability report from your customers or business partners (e.g. bank, suppliers or partners)?





# METHOD

## What have we done?

Dansk Erhvervsfremme has conducted the survey on behalf of Sorø Erhverv in the period 14.11. - 28.11.2023.

## How many people have answered?

TABLE 1: IMPLEMENTATION STATISTICS

	Number of	Share
Number of respondents (Total)	1960	100%
Not the answer	1727	89%
Incomplete	29	1%
<b>Completed</b>	<b>204</b>	<b>10%</b>

## Methodology

### Target group selection

The survey invitation was sent to all companies with an email address in the CVR register in Sorø Municipality.

### Validity and quality of the analysis

In the following, we'll go through a number of methodological concepts and what they tell us about the analysis we've done for you.

#### Validity

The validity of a study tells us something about the validity of the results of the analysis. The following explains the two most important concepts of validity and measurement validity for the type of study we have conducted.

#### Measurement validity

An important parameter for the validity of the analysis is measurement validity, i.e. whether we are measuring what we intend to investigate. Measurement validity depends on being able to "translate" the concept/topic we want to investigate into items/questions that accurately capture the essence of the concept in question.

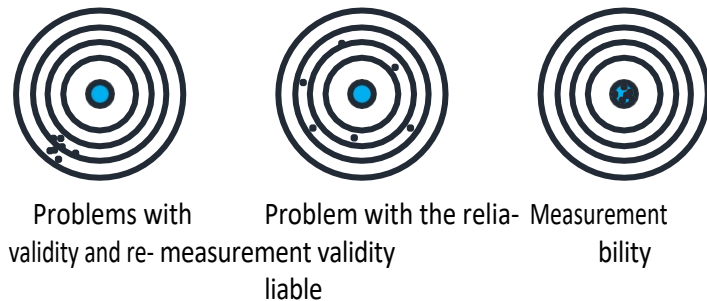
The three slider illustration below shows three different scenarios for a given analysis. The slider on the left illustrates

measurement validity issues. In this case, repeated

measurements provide a fairly accurate, consistent result as the dots are stacked on top of each other, but at the same time, the measurements are *not able* to actually measure what was intended to be measured. This is illustrated by the dots being placed far away from the center, which indicates the true value. This means that we are "translating" our concept *incorrectly* and using items/questions that *do not* capture the essence of what we want to measure. When this is the case, the survey result will be driven by *bias* and therefore not valid.

generally considered to be high.

Figure 13: The difference between reliability and measurement validity



In this analysis, we have examined the companies' assessment of the municipal business climate and have used a questionnaire that is widely recognized and well-tested for user surveys of service offerings and assessments of framework conditions for businesses. Therefore, the measurement validity of the analysis is



## **Reliability**

The quality of the analysis depends on the accuracy of the results and can, in other words, tell us how reliable our analysis results are. This is called reliability and is defined as the degree to which repeated measurements of the same concept or notion yield the same result. In other words, the measurement must be stable, i.e. the same result should be obtained by conducting the analysis at a later date (assuming unchanged conditions). Consistent results from repeated measurements indicate that the results are accurate.

The middle figure in the illustration illustrates a problem with reliability. Overall, the measurements will be accurate, meaning that we get a correct picture of what we want to measure. However, the measurements vary significantly and thus there are problems with the accuracy of the measurements. This is due to inconsistencies in the responses that cannot be attributed to real variations in respondents' perceptions, but rather to "noise" from poorly worded questions or ambiguous answer options that leave too much room for interpretation by the respondent.

Reliability is therefore fundamentally about the quality of the answers in the questionnaires sent out to respondents in the target group companies. Here, it is


crucial that the respondents understand the questions and, on this basis, give answers that truly express their opinion on the subject matter. If the questions

If the answers are unclear, respondents will interpret them differently, causing the answers to be skewed to the east and west, as the middle slider illustrates. The same is true if the response categories in the questionnaire are ambiguous and leave too much room for interpretation. Both can lead to *random errors in* the data. Random errors are random and should therefore be distributed proportionally across each category (of companies), so they do not significantly skew the results of the analysis. However, data quality is always important in surveys, which our analysis is based on, and this is ensured by the fact that our questionnaires are thoroughly tested. Furthermore, our questions are simple and precise, and we use response categories that are unambiguous and simple - either in a yes/no format or with a relatively short, symmetrical interval scaling (e.g. from 1 to 5 or 1 to 7). This analysis' questionnaire and response categories minimize the respondent's room for interpretation, and the survey's data basis is therefore subject to few or no random errors. We use a method and analysis design that is both well-suited to your specific purpose and well-tested. This ensures a high quality of analysis.

### **Controllability**


Throughout the report, we have made it clear which questions we have asked and how many respondents answered each question.




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