

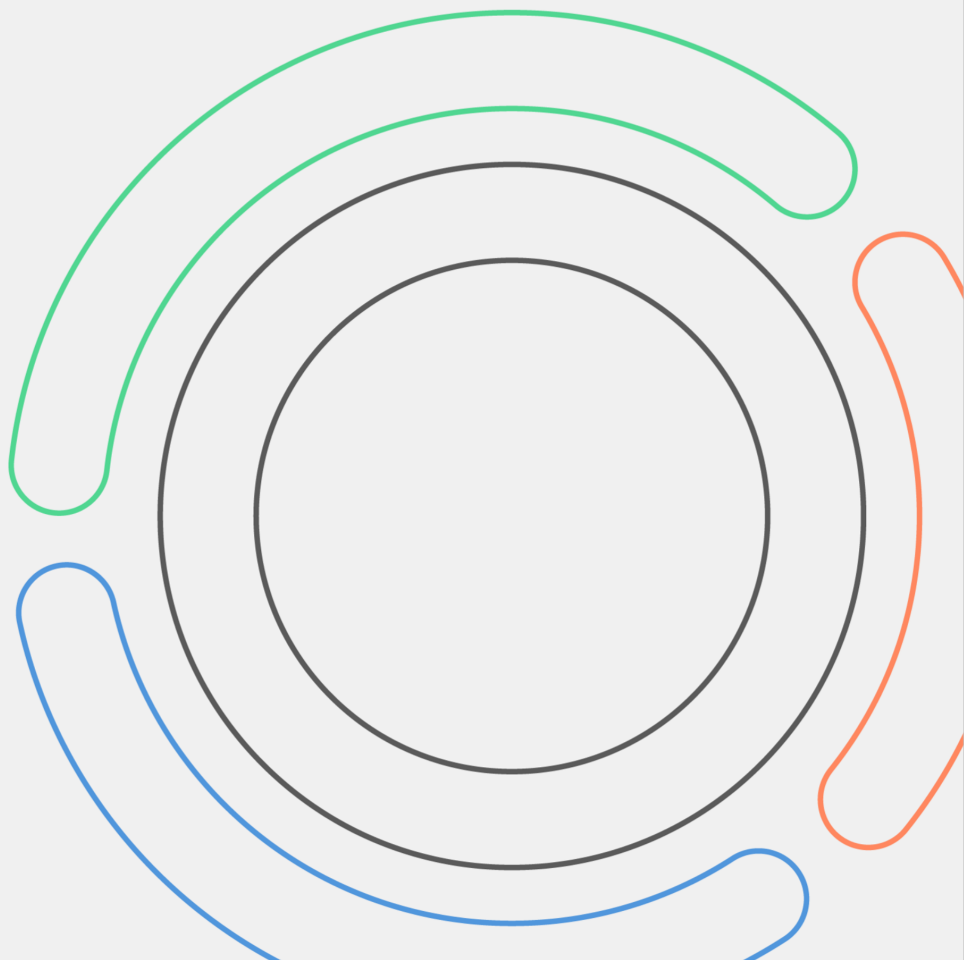
Z 4

Your Path to Certification

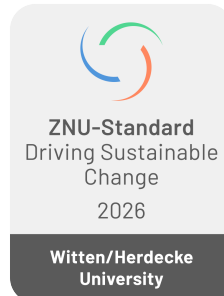
ZNU-Standard Driving Sustainable Change 2026

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The ZNU - Centre for Sustainable Leadership is the standard provider / programme owner of the ZNU-Standard Driving Sustainable Change.



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Z 4-1

Assessment Preparation, Planning and Effort Calculation

Z 4-1.0 General

In the ZNU-Standard Driving Sustainable Change, the focus is on taking action and on the learning process: the primary aim is to assess the change processes¹ in the action fields Environmental, Economic and Social. In addition, processes for Sustainable Corporate Leadership are evaluated in order to demand and promote the integration of sustainability within the company. Certification according to the ZNU-Standard Driving Sustainable Change ensures that the company has implemented a holistic learning and development process 'driving sustainable change', is making measurable progress in its key sustainability topics at the site and along the value chains, and is thus making a committed, ongoing contribution to sustainable transformation in the economy and society.

To obtain or maintain the site-based certificate, assessments are carried out by independent third parties. To this end, the company's² status quo is inspected and its progress and commitment to more sustainable business practices are reviewed. This is done by assessors who interview the relevant employees,³ make observations and analyses⁴ and review quantitative and qualitative data and documents.⁵

In general, the following assessment types can be distinguished on the way to the certificate:

- Initial Certification
- Surveillance
- Re-certification

Z 4-1.1 Assessment Preparation

In preparation for the on-site assessment, it is important to structure the company's own sustainability activities in accordance with the requirements of the ZNU-Standard and to close any gaps so that the company can make its existing business processes more sustainable step by step.

The company should contact a certification body approved by the ZNU in good time, also with regard to the desired date of certification. A list of approved certification bodies can be found on the ZNU-Standard website (www.znu-standard.com).

A contract is concluded between the company and the certification body regarding the scope of certification, the time and financial effort and the date of the assessment.

¹ The international standard DIN EN ISO/IEC 17065 is authoritative for the ZNU-Standard.

² The ZNU-Standard Driving Sustainable Change is applicable to manufacturing companies, service companies as well as other organisations such as associations, universities, public authorities, etc. For the sake of readability, 'company' is used as a collective term.

³ The assessment method 'Interviews' used in the evaluation – referred to in DIN EN ISO/IEC 17065, clause 6.2 as audits of management systems – is conducted in this standard in the sense of DIN EN ISO/IEC 17021-1, cf. Z 8-1

⁴ The assessment method 'Observations / site inspection' used in the evaluation – referred to in DIN EN ISO/IEC 17065, clause 6.2 as inspection – is conducted in this standard in the sense of DIN EN ISO/IEC 17020, cf. Z 8-1

⁵ The assessment method 'Document review' used in the evaluation – referred to in DIN EN ISO/IEC 17065, clause 6.2 as inspection – is conducted in this standard in the sense of DIN EN ISO/IEC 17020, cf. Z 8-1

To prepare the offer, the certification body provides the company with a data sheet, in which at least the following information is requested for calculating the assessment effort and for deciding on the execution of the certification:

- (Sub)sector, general information about the company
- Sites and desired scope of the certificate
- Number of employees at the respective site, broken down by
 - permanent full-time, part-time and field employees
 - Part-time employees and trainees
 - Temporary workers and contract workers
- Implementation of a sustainability- / ESG software
- Overview of the essential business processes
- Overview of outsourced processes and their control (if applicable)
- Contact person(s) / responsible person for sustainability
- Annual net turnover

The certification body reviews and evaluates this information upon receiving it and submits an offer for certification to the company and draws up an assessment programme for a 3-year certification cycle.

Before the first on-site assessment, the certification body carries out a remote⁶ **preliminary assessment**⁷ in order to verify or assess the certifiability of the company (Stage 1). At the discretion of the certification body, the preliminary assessment may also take place on site. In this Stage 1, it is checked whether the key processes for greater sustainability are already implemented and whether the company has applied the standard requirements of the ZNU-Standard to its activities. The required evidence is submitted by the company to the assessor; the company must send the corresponding documents and information to the certification body with sufficient lead time.⁸ A lead time of eight weeks before the date of the on-site assessment (Stage 2) is recommended.

This preliminary assessment (Stage 1) takes place in any case before the first on-site assessment of the company⁹ and can be supplemented by further evidence to determine certifiability if required. The list of mandatory documents can serve as guidance for the preliminary assessment; for all further certification dates, it is recommended that the list of mandatory

⁶ For the prerequisites and requirements for a remote assessment, cf. Z 4-2.2 Rules for Remote Assessment.

⁷ The assessment in the context of initial certification is carried out in Stage 1 and Stage 2, in accordance with DIN EN ISO/IEC 17021-1, clause 9.3.1.1.

⁸ The corresponding document review must be carried out in accordance with DIN EN ISO/IEC 17020 by the assessor / certification body.

⁹ In accordance with DIN EN ISO/IEC 17021-1, clause 9.6.3.1.3, a Stage 1 assessment may also take place at a later point in time in the event of significant changes in the management system, the organisation or the way the management system operates.

documents is available in updated form at the latest during the on-site assessment (Stage 2). If weaknesses exist, these must be rectified before or during the on-site assessment (Stage 2) (cf. Z 4-2.3)

List of 13 Mandatory Documents

Name of Document	Requirement
Assessment of sustainability risks and opportunities	I.1.1
Stakeholder analysis	I.1.2
Materiality matrix or analysis	I.1.3
Sustainability philosophy / mission statement	I.2
Code of Conduct or comparable statement (with reference to value chains)	I.2
Targets incl. indicators and action plan	I.3.1, I.6.2
Organisational chart / responsibility matrix	I.4.2
Legal register	I.5.3
Internal assessment report on compliance with the ZNU-Standard requirements	I.6.1
Annual report 'driving sustainable change'	I.6.3
Externally communicated environmental, economic and social goals & respective status quo	I.7.1
Carbon footprint	II.1
Documentation of targets and measures relating to compliance with corporate due diligence with regard to human rights	II.22

Table 1(Z 4-1): List of Mandatory Documents for an Audit According to the ZNU Standard, own representation

In preparation for certification, the company must ensure that a recent internal review and evaluation of compliance with the ZNU-Standard requirements is available (internal assessment report), all corrective and preventive measures have been initiated or implemented, and that the company's own sustainability performance has been evaluated in the annual report 'driving sustainable change'.

If the company does not meet the planned or agreed date of the assessment for certification (e.g. due to unforeseeable circumstances, natural disasters or similar), this must be coordinated with the certification body immediately. The certification body forwards this information to the standard setter immediately.

The company may decide in which language the assessment is to be conducted. The certification body must ensure that, in addition to the competence management requirements for conducting

the assessment (cf. Z 7-2), an assessor is selected whose native language or primary working language is the language of the company. Accordingly, all documents and evidence must also be available in the agreed language.

If an interpreter is used, they must have a professional background or be an approved assessor of the respective sector¹⁰. In addition, their independence from the assessed company must be ensured. If an interpreter service is used, 20% is added to the total duration.

A company has the right to change the certification body. In the course of this, the transfer of certification takes place. In this case, the contractual conditions of the certification body must be taken into account and complied with (cf. IAF MD 2). The costs incurred and the documentation obligation (e.g. transmission of the current assessment report and, if applicable, action plan) towards the new certification body are to be paid or guaranteed by the company. The change must be reported to the standard setter immediately. Irrespective of the choice of the certification body, the company may object to the nomination of an assessor¹¹, or can decide whether an assessor is to be replaced by another assessor after the third consecutive assessment, so that the learning dynamics of the company are increased through a different perspective. The certification body is responsible for selecting the assessor.

¹⁰ The sector classification (cf. Appendix 2) is based on the EA code of the 'European Cooperation for Accreditation' (EA). Depending on the complexity of the sector or the processes of the company, these are further subdivided into sub-sectors taking into account the specific technology and product or process risks, based on the product classification (GPC) of GS1 in families (see also <https://gpc-browser.gs1.org/>).

¹¹ cf. DIN EN ISO/IEC 17021-1, clause 9.2.3.5

Z 4-1.2 Assessment Procedure and Planning

In the ZNU-Standard Driving Sustainable Change, the focus is on *taking action* and on the *learning process*: the primary aim is to assess the change processes within the action fields environmental, economic, and social. Additionally, processes related to sustainable leadership are evaluated in order to demand and promote the integration of sustainability within the company.

The evaluation methods – surveys/interviews, observations/site inspections, and document reviews – must be applied in accordance with the standards DIN EN ISO/IEC 17065, DIN EN ISO/IEC 17020 and DIN EN ISO/IEC 17021-1, including the mandatory application of IAF MD 1, IAF MD 2, IAF MD 4 and IAF MD 5 in their respective current versions (cf. Z 8 Assessment).

The schedule, which determines the course of the assessment, including breaks, is prepared by the certification body in consultation with the company. The assessment schedule must fundamentally contain the following elements¹²:

- Opening round: introduction and coordination of the assessment process (approx. 5%)¹³
- On-site assessment 'Introduction and overview' with the management and the sustainability officer(s) (approx. 30%), i.e. interviews on the systematic integration of sustainability in existing business processes (approx. 10%)¹⁴ and document review (approx. 20%)¹⁵ of the standard requirements Part I
- On-site assessment 'In-depth review and concrete implementation' with the sustainability officer(s) and those responsible in the departments (approx. 60%), i.e. document review of parts I and II of the standard (approx. 40%) and observations / site inspection (approx. 20%)¹⁶
- Final discussion incl. conclusions and outlook (approx. 5%)¹⁷

Prior to the assessment, the assessment plan is sent to the company in good time to ensure that the responsible employees are present on the day of the assessment. Changes can be made in good time in consultation with the assessor. The plan must be designed with sufficient flexibility to allow for a response to unforeseen events that may arise during an on-site assessment.

The assessment plan includes, among other things, the objective of ZNU-Standard certification, the ZNU-Standard requirements, the assessment scope, the dates, the business site(s), and the roles and assignments of the participating individuals, including an indication of whether external parties are involved and a reference to the norms listed above to be applied.¹⁸ The on-site assessment (Stage 2) of a company can only take place if the company is actively conducting

¹² These guidelines can be adjusted individually by the certification body.

¹³ In accordance with DIN EN ISO/IEC 17065

¹⁴ In accordance with DIN EN ISO/IEC 17065 and DIN EN ISO/IEC 17021-1

¹⁵ In accordance with DIN EN ISO/IEC 17065 and DIN EN ISO/IEC 17020

¹⁶ In accordance with DIN EN ISO/IEC 17065 and DIN EN ISO/IEC 17020

¹⁷ In accordance with DIN EN ISO/IEC 17065

¹⁸ In accordance with DIN EN ISO/IEC 17021-1, clause 9.2.3.2

its business processes and the preliminary assessment (Stage 1) has been completed successfully in the case of initial certification.

If the assessment is carried out by more than one person (depending on the assessment effort, a team with a lead- and co-assessor(s) can be used, which is recommended from 4 person days on-site effort), it must be clear in the assessment plan which assessor will carry out which part of the procedure. If the ZNU-Standard assessment is combined with another standard, it must be evident in the assessment plan when which standard or which parts of it will be reviewed. The use of external experts must also be coordinated with the company and must be evident in the assessment plan. Up to 20 % of the total duration may be added if an expert service is used.

Z 4-1.3 Assessment Effort Calculation

The actual effort (in person-days (PD)) for an assessment depends, among other things, on the structure and complexity of the processes within the company. The basis for calculating the total effort for a certification under the ZNU-Standard is the number of employees. In addition, the number of temporary and contract workers, the complexity of the sector in which the company operates, and, where applicable, an individual risk classification are taken into account. The standard setter provides a calculation tool for determining the assessment effort, which can be used to calculate both the effort for a single year and for an entire certification cycle (3 years). **All approved certification bodies must use this calculation tool to determine the assessment effort and must comply with the following criteria and the applicable regulations.** The certification bodies are responsible for the correct calculation of the effort, the systematic documentation thereof, and for making this available to the client. In any case, it must be ensured in accordance with IAF MD 5 that the effort is sufficient and that the effectiveness of the assessment is not compromised. However, due to our many years of experience and close practical relevance (cf. Z 9) as well as the process-oriented nature of the ZNU-Standard (cf. Z 4-1.0), the appendices of IAF MD 5 are not used as base values. Table 4 "Determination of the Base On-Site Effort by FTE and Assessment Type per Site", which follows on page 15, draws on many years of empirical values.

Table 2 provides an overview of the individual steps for calculating the total effort.

Step 1	Determination of the basic person days for the assessment
Step 2	Determination of increases
≥10 % of permanent employees are temporary or contract workers:	+5 %
≥20 % of permanent employees are temporary or contract workers:	+10 %
Remote-Assessment / partially remote:	+max. 10 %
Provision of an Interpreter	+20 %
Involvement of a Subject-Matter expert	+max. 20 %
Individual adjustments by certification body: (e.g. the company has a very low sustainability maturity level)	+max. 20 %
High Complexity Class	+15 %
Step 3	Determination of reductions (max. -30 % in total)¹⁹
Low Complexity Class	-15 %
Use of a digital sustainability / ESG software	-max. 10 %
Individual adjustments by certification body: (e.g. the company already has a historically high sustainability maturity level)	-max. 20 %
Step 4	4.1 Rounding 4.2 Consideration of rounding and surcharges (e.g. pre- and follow-up work)
Result	Your effort for the ZNU-Standard assessment

Table 2 (Z 4-1): Overview of the reductions and increases in expenses, own representation

The individual steps are described in more detail in the following paragraphs:

- Step 1) Determination of the basic person days for the assessment (Z 4-1.3.a)
- Step 2)+ 3) Identify reductions and increases, e.g. risk classification (Z 4-1.3.b)
- Step 4) Consideration of rounding and surcharges, e.g. preparation and follow up (Z 4- 1.3.c)

The effort for the pre-assessment (Stage 1) prior to the first on-site assessment may amount to between 20 and 30% of the determined effort for the entire initial certification. Deviations are

¹⁹ In accordance with IAF MD 5, clause 3

only acceptable if documented with a calculation and justification (e.g. small, simple organisation <20%).

The minimum effort for an initial certification is generally 1.5 person-days, 1 person-day for a surveillance assessment and 1 person-day for re-certification. Exceptions apply to micro-enterprises, for which the minimum effort is 1 person-day for initial certification and 0.5 person-days each for surveillance assessments and 1 person-day for re-certification. The maximum limit for all reductions in assessment effort is 30% (in accordance with clause 3.9 of IAF MD 5). Should a certification body, based on its experience, conclude that the calculated assessment duration is not appropriate or not justified, this must be adjusted within the framework of the specifications set out below and presented transparently. Such exceptions must be submitted to the standard setter in writing in advance. It should also be noted that the duration of one person-day on site is generally eight hours. Depending on local legislation, this may already include travel and break times. If the on-site assessment spans several days, the time for the assessment may be increased once to ten hours, provided this has been agreed with all parties involved. Otherwise, the contractual arrangements between the company and the certification body apply.

Z 4-1.3.a Determination of the Basic Person Days on Site

The number of permanent employees of the company serves as the basis for the assessment effort calculation. This is used to calculate a weighted employee equivalent (hereinafter referred to as full-time equivalent).

All permanent employees of the company are included in the calculation of the full-time equivalent. The permanent employees of a company include all persons whose activities can be assigned to the scope of the ZNU-Standard Certificate (cf. Z 3). The different employee groups are shown in the following table and are to be considered in the calculation:

Calculation of the full-time equivalent (Based on IAF MD 5, clause 2.3)

Employee group	Consideration in the calculation
Permanent full-time employees	100 %
Permanent part-time employees	2 part-time employees at 50% each as one full-time equivalent (cf. IAF MD 5, clause 2.3.3)
Apprentices	2 apprentices at 50 % each as one FTE
Marginally employed	4 marginal employees at 25 % each as one FTE
Employees in the field	4 field employees at 25% each as one FTE.

Table 3 (Z 4-1): Calculation of the full-time equivalent taking into account the employee group, own representation

For the inclusion of additional employees such as shift workers, seasonal workers or unskilled workers, refer to IAF MD 5, clause 2.3.1. After calculating the full-time equivalent, the person-days to be applied per site for an assessment can be determined using Table 4 below.

Step 1: Determination of the basic on-site effort for the assessment

Full-time equivalent	Person days (PD)		
	Certification	Surveillance	Re-certification
1 - 9	1	0,5	1
10 - 15	1.3	1	1
16 - 25	1.6	1	1
26 - 45	2.1	1	1.4
46 - 65	2.7	1.1	1.8
66 - 85	3.2	1.2	2.2
86 - 125	3.7	1.3	2.5
126 - 175	4.3	1.5	2.9
176 - 275	4.8	1.7	3.2
276 - 425	5.3	1.9	3.6
426 - 625	5.9	2.1	4
626 - 875	6.4	2.3	4.3
876 - 1,175	6.9	2.5	4.6
1,176 - 1,550	7.5	2.7	5
1,551 - 2,025	8	2.9	5.4
2,026 - 2,675	8.5	3.1	5.7
2,676 - 3,450	9.3	3.3	6.2
3,451 - 4,350	9.6	3.5	6.4
4,351 - 5,450	10.1	3.7	6.8
5,451 - 6,800	10.6	3.9	7.1
6,801 - 8,500	11.2	4.1	7.5
8,501 - 10,700	11.7	4.3	7.8
>10,700	following the sequence above		

Table 4 (Z 4-1): Determination of on-site effort by FTE and assessment type per site, own representation

In addition to permanent employees, the number of **temporary and contract workers** is also included in the calculation of person days on site. Here, the annual average of the number of temporary and contract workers is to be determined.

Surcharges due to temporary and contract workers

Number of temporary and contract workers	Consideration in the calculation
≥10 % of permanent employees	+5 % effort
≥20 % of permanent employees	+10 % effort

Table 5 (Z 4-1): Consideration of temporary and contract workers in the calculation of effort, own representation

Z 4-1.3.b Determining Effort Reductions and Increases

In addition, the **sector** in which the company operates is taken into account. The sector classification is based on the EA code of the 'European Cooperation for Accreditation' (EA). Depending on the sector classification, the company's processes are assigned to a complexity category. They are divided into three levels 'high', 'medium' and 'low' (cf. Appendix 2).

Possible reductions due to simple processes

Complexity class	Reductions
High	+15
Medium	0
Low	-15

Table 6 (Z 4-1): Consideration of the complexity class in the calculation of assessment effort, own representation

In case of a classification as 'high' or 'low', the assessment effort is increased or reduced according to table 6. A precise breakdown of the industries and corresponding complexity can be found in Table 12 in Appendix 2.

A demonstrably well-implemented and maintained sustainability/ESG software for managing sustainable business processes can result in a time saving for the assessment. In this regard, the effort may be reduced by up to 10%; the decision on this lies with the certification body and must be documented in a comprehensible manner. If expert services are used, up to 20% may be added to the total duration. If an interpreter is used, the total duration increases by 20%.

In addition to the factors mentioned above, the certification body has the option, based on its own experience or assessment, to adjust the effort on a company-specific basis due to particular circumstances. Deviations of more than ±20% must generally be agreed with the standard setter.

Exemplary aspects that may be taken into consideration for a reduction / increase:

- Number of non-conformities in the last assessment / (assessment cycle)
- Complexity of products and processes
- Total number of raw materials

- Complexity of corporate, supplier or customer structures
- Evidence of the sustainability maturity level of the company, e.g. certifications in the areas of ecology, social affairs, economics or holistic sustainability
- Corporate reputation or open court proceedings
- Quality of the internal control system
- Particularly large/small premises relative to the number of employees

Any reduction or increase due to the risk classification or special reasons must be clearly explained in the assessment report. If there are reductions or increases, these must generally be added to or subtracted from the total of the basic person days.

If the certification body and the company have agreed on a (partial) remote assessment, the effort remains unaffected. However, it is at the discretion of the certification body to increase the effort by up to 10% in the case of remote assessment or parts of remote assessment in order to do justice to an increased time effort (cf. Z 4-2.2).

The minimum effort is generally 1.5 person-days for an initial certification, 1 person-day for a surveillance assessment and 1 person-day for re-certification. Exceptions apply to micro-enterprises, for which the minimum effort is 1 person-day for initial certifications, 0.5 person-days for surveillance assessments and 0.5 person-days for re-certifications (cf. Z 4-1.4). **The maximum limit for all reductions in assessment effort is 30%.**

The additional regulations for multi-site certification (certification of companies with several sites) are described in Z 5.

Z 4-1.3.c Consideration of Rounding and Surcharges for preparation and follow-up

After calculating the actual assessment effort, the certification body rounds the (on-site) assessment time to half person-days for ease of conversion to hours.

Example calculation of assessment effort for initial certification

Company data	Consideration in the calculation
Full-time equivalent: 165	4.3 On-site PD for initial certification assessment
Sector 03, medium complexity	0 %
Well implemented digital sustainability / ESG software	-10 %
No additional risk rating, special reasons	±0 %
High sustainability maturity level	-20 %
Result assessment effort	$4.3 \text{ PD} - (0.3 \times 4.3) = 3.01 \text{ PD}$ Rounded: 3 PD on site + preparation and follow-up (at least 25%) = 3.75 PD for initial certification

Table 7 (Z 4-1): Example calculation of person days on site, own representation

For planning, preliminary document review, document preparation and further processing and evaluations, the following surcharges are applied **in addition** to the above-mentioned effort, regardless of the certification status (initial certification, surveillance assessment or re-certification): **At least 25% of the on-site effort for preparation and follow-up.**

Z 4-1.4 Assessment Effort Calculation for Microenterprises

Special regulations apply to micro-enterprises with regard to the calculated effort from Z 4-1.3. After determining the base values, increases and reductions, and final rounding, the effort for a micro-enterprise must be at least the following: 1 person-day for initial certification, 0.5 person-days for surveillance assessments and 1 person-day for re-certification. According to the definition of the European Union, micro-enterprises are companies with fewer than 10 employees and an annual turnover or annual balance sheet total of no more than €2 million (cf. Z 8-1). The certification body has the option, based on its own experience and assessment, to

increase the effort on the basis of the circumstances referred to under Z 4-1.3.b and to document this in a comprehensible manner.

Z 4-1.5 ZNU-Standard Fees

Furthermore, the company has to pay a turnover-related fee for the standard setter, which is due with the annual assessment and is settled via the certification body. These fees serve to cover the ongoing expenses for updating, further developing, evaluating and administrating the *ZNU-Standard Driving Sustainable Change* by the standard setter. The ZNU-Standard fees are calculated on the basis of the annual net turnover at the time the offer is made (cf. Table 8).

ZNU-Standard Fees for a single site

Net sales p.a.	Certification / re-certification	Surveillance
Below 2 € million	100,- €	70,- €
2 to 10 € million	500,- €	350,- €
10 to 50 € million	1,000,- €	700,- €
50 to 500 € million	2,000,- €	1,400,- €
500 € million and above	3,000,- €	2,100,- €

Table 8 (Z 4-1): ZNU-Standard fees by annual turnover for companies with one certified site, own representation

Z 4-2

Execution and Evaluation, Action Plan, Assessment Report

Z 4-2.1 Execution and Evaluation

During the assessment (cf. Z 4-1.2), the assessment methods described in Z 4-1.0 must be used. This is carried out by qualified assessors from approved certification bodies (cf. Z 7), who interview the relevant employees, carry out observations and analyses and review quantitative and qualitative data and documents. For initial certification, the preliminary assessment (Stage 1) described in Z 4-1.1 must be carried out before the on-site assessment (Stage 2).²⁰

In general, the approved assessor objectively verifies compliance with the ZNU-Standard requirements in the company within the scope of the assessment, using the risk-based random sampling method as described below.

Z 4-2.1.a Sampling for Assessments

During the annual assessment, all ZNU-Standard requirements must be verified with at least one sample. A detailed overview of which requirement is to be assessed using which assessment method and with which minimum sample size is provided in Appendix 3.

The assessment programme for the 3 years of the respective cycle is to be determined at the time of the initial certification or re-certification. Changes to the 3-year assessment programme are possible if new material issues arise (e.g. a pandemic) or significant changes to the scope occur (e.g. construction of a new production facility), and must be adjusted accordingly prior to the next assessment. The sampling is carried out according to the following scheme in order to ensure a representative sample (further explanations of the sampling method and selection can be found in Z 8).

For the initial certification or re-certification, the following must be checked:

- all requirements from Part I with at least 2 items of evidence each,
- all material issues from Part II of the standard with at least 2 items of evidence each, as well as all non-material issues from Part II of the standard with at least 1 item of evidence,
- including all current mandatory documents in accordance with Appendix 1, Z 4-1.1

During surveillance, the following must be checked:

- All requirements of the standard with at least 1 item of evidence
- All current mandatory documents (see Appendix 1, Z 4-1.1)

The basis for the selection of evidence is formed by the means of compliance set out in Z 2. Appendix 3 provides a clear overview of the assessment methods and the associated minimum sample sizes for all requirements. The assessor or the certification body decides which and how many items of evidence are to be provided beyond the specified minimum sample per requirement (cf. Z 7, Z 8).

²⁰ In accordance with DIN EN ISO/IEC 17021-1, clause 9.3.1.1

In this way, the status quo of the integration of sustainability into the company's processes is first inspected by means of quantitative/qualitative analyses of all material data sets and documents, and then verified through interviews and observations, for example during a site walkthrough (cf. Z 8 Assessment).

Subsequently, progress is evaluated; i.e. the development of the company in its material sustainability issues at the site and along its value chains is assessed. This takes place by means of data and document review (cf. Z 8 Assessment). Last but not least, the assessor evaluates the commitment of the company's management and employees by gathering further data on the competences, resources and motivation of the people within the company (cf. Z 8 Assessment).

The specific tasks as well as the requirements and normative references for ZNU-Standard assessors are set out in more detail in Z 7.

Z 4-2.1.b Evaluation of Requirements

In the course of the assessment, the assessor highlights requirements that have been met exceptionally well, records requirements that have been (almost) fully or partially fulfilled, and identifies deviations in the event of non-fulfilment. The evaluation categories are:

Evaluation categories for the ZNU-Standard requirements

Rating	Explanation
A +	Exceptionally well fulfilled
A	Completely fulfilled
B	Almost completely fulfilled
C	Partially fulfilled
D	Not fulfilled: deviation
E	Not applicable
K.O.	Certificate not issued or certificate is suspended

Table 9 (Z 4-2): Evaluation categories ZNU-Standard Driving Sustainable Change, own representation

- **Requirement is exceptionally well fulfilled (A+)**
A requirement is exceptionally well fulfilled if innovative solutions to sustainability challenges are presented. This rating can only be awarded once for an innovation.
- **Requirement is completely fulfilled (A)**
A requirement is completely fulfilled if the documentation, implementation, and surveillance measures are plausible.

- **Almost completely fulfilled (B)**

The requirement is implemented systematically and almost completely fulfilled; only minor deficiencies are visible in the documentation and / or in the implementation. The company must have dealt with the findings by the next inspection; failure to do so may otherwise lead to a C or a deviation in the following year.

- **Partially fulfilled (C)**

The requirement is partially satisfied. Isolated deficiencies are visible in the documentation and / or in the implementation, which must also be documented in the action plan using a 'comply or explain' approach, reviewed, or, if necessary, remedied. Failure to follow-up on a C can otherwise lead to a deviation in the following year.

- **Not fulfilled: deviation (D)**

The requirement is systematically not complied with - either due to inadequate implementation or lack of documentation for the requirement. The requirement has not been implemented (permanently) and requires detailed correction before the certificate is issued or maintained. This is recorded in the form of an action plan.

- **Not Applicable (E)**

The requirement is not applicable to the assessed company. For this purpose, a short statement has to be made, which has to be transferred to the assessment report / checklist (cf. Z 8-1).

- **K.O.**

A K.O. is issued if the company demonstrably fails to operate in a gradually more sustainable manner. This means that sustainable corporate leadership and the further development of the company's material sustainability topics are impaired to such an extent that the integrity of the ZNU-Standard is jeopardised. The following cases lead to a K.O.:

- More than 3 requirements are assigned a deviation (D) in Part I (Sustainable Leadership) of the *ZNU-Standard Driving Sustainable Change*.
- More than 7 requirements in total (part I & II) are assigned a deviation (D).

In case of a K.O., no certificate will be issued or the certificate will be suspended within 3 working days (cf. Z 8-1). A follow-up assessment is required in any case.

Upon completion of the assessment, the company is informed of the anticipated result in a closing meeting. For this purpose, the company is notified of positive impressions, initial findings and any deviations identified. The deviations are communicated to the company by the assessor following the assessment. With the help of the action plan, deviations must be demonstrably resolved through appropriate corrective measures (cf. Z 4-2.3).

Z 4-2.2 Rules for Remote Assessment

Due to the holistic perspective with a focus on 'taking action', assessments should generally take place on site. However, in view of various factors such as climate protection, (travel) effort, health risks, etc., a remote assessment may also be expedient (cf. Z 8).

Surveillance assessments may be carried out remotely at the discretion of the certification body. For initial certifications and re-certifications, this is generally not possible; however, there are also justified exceptional cases for conducting parts of these assessments remotely, such as in the event of restrictions due to health protection measures, when all relevant employees work predominantly from home or from different locations, when the certified company has very few employees and/or when interviews with relevant employees can only be conducted digitally. For initial certifications and re-certifications, a maximum of 30% of the assessment may take place remotely.

Prior to each planned remote assessment, a risk and opportunity analysis must be prepared and documented by the certification body. This must cover at least the following points:

- Is a remote assessment technically feasible?
- Is a remote assessment appropriate (measured by previous assessments, deviations, structure of the company, etc.)?
- Can all ZNU-Standard requirements be inspected as part of a remote assessment?
- Does the company to be assessed agree to a remote assessment?
- Can data security be guaranteed?

The provision of the required technology is the responsibility of the certification body but can also be provided by the inspected company after prior consultation. A data protection agreement between the certification body and the company must be signed in advance of the assessment.

If the certification body and the company have agreed on a (partial) remote assessment, the assessment report must document the extent to which information and communication technologies are used. In addition, action fields/sites assessed remotely must be clearly identified therein. The effort (cf. Z 4-1) is not affected by the type of assessment (on-site or remote). However, it is at the discretion of the certification body to increase the effort by up to 10% for remote assessments or remote portions thereof in order to account for increased time requirements (the remote pre-assessment is not affected by this).

In addition to the regulations set out here, the provisions of 'IAF MD 4 – Mandatory Document for the Use of Information and Communication Technology (ICT) for Audit/Assessment Purposes' in its current version apply.

Z 4-2.3 Action Plan

If findings on partially fulfilled requirements and/or deviations are identified in the company, the assessor must record these in the action plan (see Annex 4). After **two working days** at the latest, the findings on partially fulfilled requirements and/or deviations discussed in the final meeting must be submitted to the company in the form of an action plan. The company must then complete the action plan, specifying who is responsible for what and by when the tasks need to be completed. This guarantees a high level of commitment. The action plan must be completed by the company at the latest within **eight weeks** (or 56 calendar days) after the last assessment

day and sent to the assessor / certification body with the relevant evidence that at least the deviations have been corrected. The certification body assesses and confirms the appropriateness of the evidence of the corrective measures introduced and the implementation of the corrective measures. The action plan shall ensure that the identified only partially fulfilled requirements and / or deviations are identified with corrective measures and thus eliminated by the company in the long term, so that all requirements of the ZNU-Standard can then be evaluated as fulfilled.

It is at the discretion of the certification body to grant the company a single additional period of max. two weeks (or 14 calendar days) to implement the improvement measures. Here, too, the effectiveness of the implementation is checked and documented by the certification body (cf. Z 7-2). If there is still a need for improvement after submission of the action plan, this must be implemented immediately. **The total period of the certification procedure of max. 12 weeks (or 84 calendar days) after the last assessment day may not be exceeded, otherwise the certificate will be withdrawn or not issued.**

Z 4-2.4 Assessment Report

Once the completed action plan has been accepted by the certification body, the final assessment report for ZNU-Standard certification is sent to the company by the certification body no later than 4 weeks (or 28 calendar days) after receipt of the action plan accepted by the certification body. If no action plan was required, the company receives the assessment report no later than 4 weeks (or 28 calendar days) after the assessment has been carried out (last day of assessment). The certification body prepares an assessment report for each assessment, which must not contain any targeted solutions.²¹ This also applies to the report for the pre-assessment (Stage 1) in the context of the initial certification. This report may be in a simplified form²² and contains all company data, documents reviewed and the determination of whether Stage 2 (on-site assessment) can take place. Any identified weaknesses must be named and resolved prior to initial certification.

In addition to positive findings, the assessment report contains all findings on the (almost) fully or partially fulfilled requirements and the deviations with the respective planned measures or agreed follow-up action plans. The evaluations are specified in Table 9 above. In addition, the assessment report contains four annexes: the list of participants (Annex I), the assessment programme (Annex II), the key data on the learning process 'driving sustainable change' (Annex III) and the key data on the company (Annex IV). Annexes III and IV should be completed by the company prior to the assessment.

The above-mentioned annexes as well as the template for the assessment report and the checklist with the assessment findings are provided by the standard setter and must be used by all certification bodies without exception.

The assessment report is the property of the certification body and may only be passed on to third parties by the certification body in agreement with the company. The transfer of the report

²¹ In accordance with DIN EN ISO/IEC 17065, clause 7.7 and/or DIN EN ISO/IEC 17021-1, clause 9.4.8.1

²² In accordance with DIN EN ISO/IEC 17021-1, clause 9.3.1.2.3

(and the checklist(s) with the findings) of all assessed sites, the action plan as well as the key data on the learning and development process 'driving sustainable change' and on the assessed company (Annex III & Annex IV to the assessment report) to the standard setter, the ZNU, and to the competent accreditation body for research purposes is governed contractually between the certification body and the company. The certification body retains the report and all associated documents for the period specified in the applicable accreditation standard. The documents should also be retained within the company and used as a basis for continuous improvement.

Z 4-3

Certificate

Z 4-3.1 General

The evaluation of the certification process is carried out by one or more persons appointed by the certification body who are not involved in the assessment process. The application of this requirement and the results must be documented as part of the evaluation by the certification body. Only after this can the certification decision be made. The certification decision is likewise implemented and documented in a comprehensible manner by one or more persons appointed by the certification body who are not involved in the assessment process. The last two steps may also be carried out by one person (cf. Z 7). Following a positive evaluation of the assessment and the agreed corrective measures, the certificate is issued. This means that the certificate is only issued once all deviations have been resolved. The certification decision is made by a competent person or a certification committee, so that the certification body is responsible for the issuance, maintenance and withdrawal of the certificate (cf. Z 7-4). In order to be able to make the decision appropriately, the person or the certification committee must have at least the completed assessment report, the checklist(s) with individual items of evidence and, if applicable, the completed action plan available. No later than 4 weeks (or 28 calendar days) after receipt of the accepted action plan in which all deviations have been demonstrably resolved, the certification body sends the certificate together with the assessment report to the company. At the same time, the certification body sends a copy of the assessment report including annexes and checklist(s) and the action plan to the standard setter.

Z 4-3.2 Validity²³

The site-specific certificate is issued for three years. The validity of the certification begins with the date of certificate issuance and **ends after three years one day before the date of certificate issuance**. This is the annual cut-off date on which subsequent assessments must be based. That is, the validity of the certificate ends after three years on the day of the annual cut-off date.

One year and two years after the previous certification or re-certification, compliance with the ZNU-Standard requirements is checked in the course of a surveillance assessment. The date of the initial surveillance assessment, which follows the initial certification, i.e. the certification assessment, is a maximum of 12 months after the annual cut-off date (example: the annual cut-off date is May 22, then the 1st surveillance assessment must be completed no later than May 21 of the following year). All subsequent surveillance assessments must be performed and completed within a time window of three months before and after the annual cut-off date - the annual cut-off date always refers to the certificate validity.

If the deadline cannot be met, the certification is suspended by the certification body for a maximum of 3 months. Should this occur, the certification body is obliged to report this to the standard setter immediately. The originally planned surveillance assessment must be made up within this period. If this does not happen, the certification must be withdrawn by the certification body after the 3 months have elapsed. In justified individual cases, the certification may also be suspended for longer than 3 months (cf. Z 8-1). Possible reasons for such an extended

²³ The regulations regarding certificates for multiple sites can be found in 'Z 5 - Multi-Site Certification'.

suspension include serious events such as political instability, pandemics, floods or other natural disasters. In particularly serious individual cases arising from the above-mentioned reasons that are outside the company's sphere of influence, one assessment within the certification cycle may be omitted. This decision lies at the discretion of the certification body. Approved postponements of surveillance assessments do not affect the validity period of the certificate. If the surveillance procedure, including a positive decision on continuation by the certification body, has not been completed, the certificate loses its validity. If the contract is terminated by the company itself during an ongoing certification cycle in agreement with the certification body, the certificate is withdrawn by the certification body no later than 3 months after the reference date (cf. Z 8-1). The certification body is obliged to inform the standard setter promptly of this and of the further course of action. Further details on surveillance assessments can be found in the corresponding definition in Z 8.

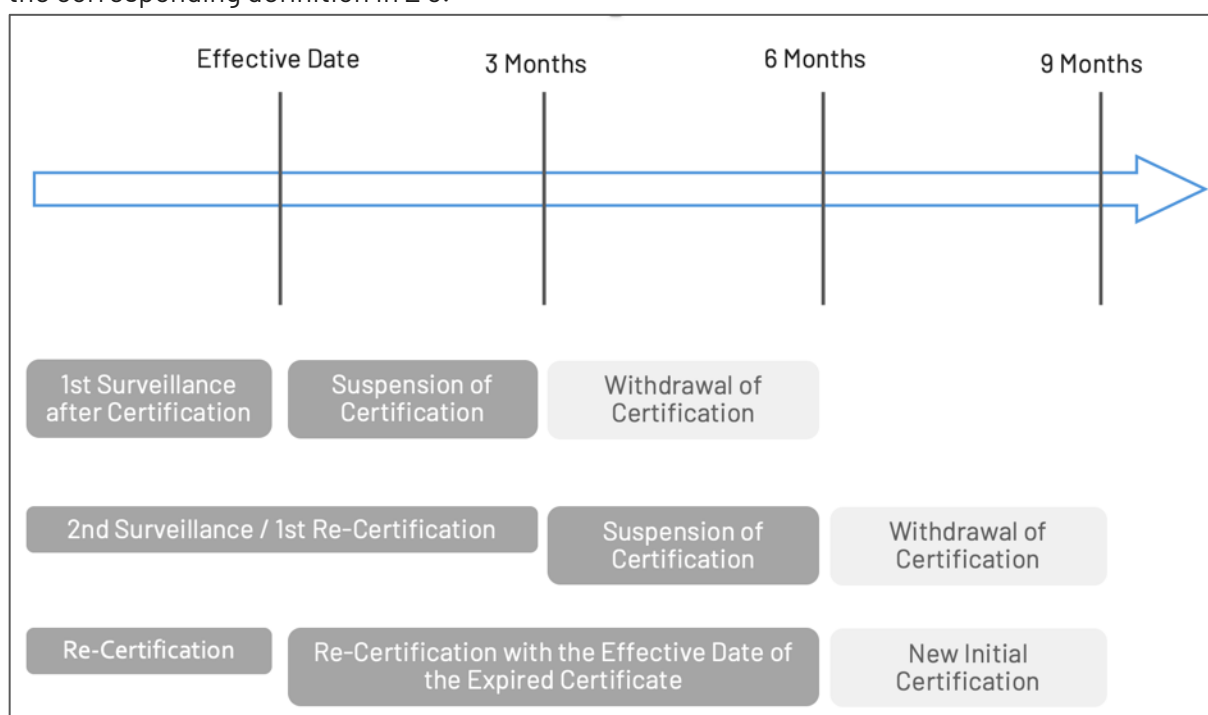


Figure 1(Z 4-3.2): Assessment deadlines and consequences of non-compliance with assessment deadlines, own figure

The re-certification (every 3 years) should be carried out no later than 12 weeks before the certificate expires, in order to ensure a smooth transition to the renewed issuance of the certificate and to avoid an interruption of the certification.

Up to 6 months after the certificate has expired, an assessment may be calculated with the effort of a re-certification. If this provision is used, the reference date of the expired certificate remains unchanged. If this provision is not used or if the assessment does not take place within 6 months of the certificate expiring, a new initial certification with a correspondingly higher effort becomes due. In the event of particularly serious circumstances that make it impossible to meet the deadlines and that are outside the company's sphere of influence, such as political instability, pandemics, floods or other natural disasters, an individual solution for extending the validity period of the certificate may be decided upon by the certification body. In justified individual cases, a one-time postponement of the reference date by up to 3 months for the first re-certification is possible.

Further information on re-certification can be found in the corresponding definition in Z 8 (Z 8-1 Re-certification).

Certificate Validity - Example

1st certification cycle	
Certification	18-20/05/2026
Certificate start date (annual cut-off date)	30/06/2026
Certificate validity	29/06/2029
1st Surveillance	03-04/05/2027
2nd Surveillance	17-18/07/2028
2nd certification cycle (without interruption)	
Re-certification	14-15/05/2029
Certificate validity:	29/06/2032

Table 10 (Z 4-3): Exemplary representation of certificate validity, own representation

Z 4-3.3 Certificate Content

The certificate 'ZNU-Standard Driving Sustainable Change' confirms that the company is becoming more sustainable year by year, and not the sustainability of the company or its products themselves (cf. Z 1). From the standard setter's perspective, a 100% sustainable company does not exist. At its core, a certification under the ZNU-Standard Driving Sustainable Change ensures that the company has integrated a holistic learning and development process 'driving sustainable change', is making measurable progress in its material sustainability issues at the site and along the value chains, and is thus making a committed, ongoing contribution to the sustainable transformation of the economy and society. Against this background, the following minimum details must be clearly visible on the certificate for unambiguous understanding:

1. Logo, name and address of the certification body
2. Logo, designation and version number of the ZNU-Standard Driving Sustainable Change
3. Logo of the accreditation body (in accordance with the rules of the accreditation body) and the associated accreditation number, provided the certification body is accredited
4. Name and address of the certified company, and the logo if requested
5. Scope of the certification: the company's site including all activities / processes / services carried out there
6. Date of initial certification and date of the last assessment

7. Validity period of the certificate
8. Place, date of certificate issuance and signature of the certification body

The certificate is sent to the commissioning company. The certification body is responsible for the translation of both the report and the certificate.

The company may terminate its participation in the ZNU-Standard certification system with the certification body at any time within the respective notice period. The certification body forwards this information to the standard setter without delay.

For the contents of the certificate in the case of a multi-site certification, see Z 5.

Z 4-3.4 Validity of the Certificate and Hearing Procedure

Upon issuance of the certificate, the certificate has a validity of 3 years, provided that the annual surveillance processes are completed successfully and there is no reason for the withdrawal of the certificate (e.g. due to a K.O.).

The certificate may be revoked or withdrawn by the certification body if:

- the requirements of the ZNU-Standard are proven to no longer be met or
- the certificate or the ZNU-Standard logo is misused²⁴ or
- there is any other kind of substantial (non-contractual) behaviour.

The right of use also lapses if the maintenance of the certificate is prohibited by court order.

If a revocation or withdrawal decision has been made by the certification body, the certificate is deactivated in the ZNU-Standard register of the standard setter and in the systems of the certification body upon announcement of the decision. The affected company is immediately prohibited from advertising with the certificate or the certification or from communicating this in any other way. This is monitored by the certification body.

In the event of non-issuance or withdrawal of the certificate by the certification body, the affected company is entitled to lodge a complaint with the certification body. Should a complaint regarding the certification process be brought to the ZNU, the standard setter forwards it to the relevant certification body, as the ZNU as standard setter does not evaluate the certification process but has the ongoing task of systematically developing the content and quality of the ZNU-Standard (cf. the following section and Z 9).

²⁴ For the requirements on communicating the certification, see Z 6.

Z 4-4

Quality Assurance of the Certification Process

Z 4-4.1 Quality Assurance of the Certification Process

In order to ensure the quality of the certification process and compliance with the ZNU-Standard requirements, the certification bodies and assessors are regularly monitored both by the German Accreditation Body (DAkkS) and by the ZNU itself (cf. Z 9). For this purpose, the certification body must ensure that the ZNU is able to accompany the assessment at each site/company to be monitored. In doing so, the ZNU accompanies the assessor during the regular assessment.

In addition, as part of the evaluation process, the ZNU reviews the ZNU assessment system at least every three years through an on-site visit or, by agreement, remotely (office assessment). This serves the continuous improvement of the correct compliance with the certification requirements and the interface between the certification body and the standard setter, as well as mindful communication with and about the ZNU / the ZNU-Standard certification. In doing so, the certification body is obliged to complete internal audits at least every 12 months, or section-by-section (rolling) audits within 12 months, and to grant the ZNU access to all documentation relating to the ZNU-Standard.

It is the task of the ZNU as standard setter to collect, evaluate and discuss all experiences of the parties involved in the assessment process (companies, certification bodies, assessors and further stakeholders) regarding the requirements and the certification process, and to develop changes to the standard where necessary.

Appendix

Appendix 1 List of mandatory documents (Z 4-1.1)

In order to be able to carry out a smooth assessment, the following documents are required at the latest at the beginning of the (on-site) inspection. These can be sent in advance after consultation with the certification body.

Certification bodies can use this template to request required documents in advance and ensure their submission at the start of the assessment.

Documents	Send in advance	Submit at the start of the assessment
Assessment of sustainability risks and opportunities (see I.1.1)	☐	☐
Stakeholder analysis (see I.1.2)	☐	☐
Materiality matrix or analysis (see I.1.3)	☐	☐
Sustainability philosophy / guiding principles (see I.2)	☐	☐
Code of Conduct or comparable statements, also in relation to the value chain (see I.2)	☐	☐
Targets incl. indicators & action plan (See I.3.1)	☐	☐
Organisation chart (see I.4.2)	☐	☐
Legal register (see I.5.3)	☐	☐
Internal assessment report (see I.6.1)	☐	☐
Annual report 'driving sustainable change' (see I.6.3)	☐	☐
Externally communicated goals and status quo (see I.7.1)	☐	☐
Carbon footprint (see II.1)	☐	☐
Documentation of objectives and measures regarding compliance with corporate due diligence with regard to human rights (see II.22)	☐	☐

Table 11 (Z 4-1): List of mandatory documents, own representation

Appendix 2 Sector classification according to EA code (Z 4-1.3)

EA-Code	Sector	Complexity
1	Products of agriculture, commercial hunting and forestry, fishes	Medium
2	Mining and quarrying	High
3	Food products, beverages and tobacco	Medium
4	Textile and clothing sector	Medium
5	Leather sector	High
6	Timber sector	Medium
7	Paper sector	Medium
8	Publishing	Low
9	Printing, duplication of recorded media	Low
10	Manufacture of coke and refined petroleum products	High
11	Production and processing of nuclear fuel	High
12	Chemical sector	High
13	Production of pharmaceutical products	High
14	Manufacture of rubber and plastic products	Medium
15	Glass sector, ceramics, processing of stones and earths	Medium
16	Production of cement, lime, gypsum and products made of concrete, lime and gypsum	Medium
17	Metal production and processing, manufacture of metal products	Medium
18	Mechanical engineering	Medium
19	Manufacture of office machinery and computers; electrical and -equipment; electrical engineering, precision mechanics and optics	Medium
20	Shipbuilding	Medium
21	Aerospace construction	Medium
22	Other transport equipment including motor vehicles, rail vehicles, motorcycles, bicycles	Medium

EA-Code	Sector	Complexity
23	Manufacture of furniture, sports equipment, toys and other products	Medium
24	Material recovery, recycling	Medium
25	Electricity supply	High
26	Gas supply	High
27	Water supply, district heating supply	Medium
28	Construction sector	High
29	Trade, maintenance and repair of motor vehicles and used goods	Low
30	Hospitality	Low
31	Transport, storage and communication	Low
32	Financial intermediation, real estate, renting and business activities, renting of personal and household goods (excluding operators)	Low
33	Information technology	Low
34	Research and development of architecture and engineering firms	Low
35	Provision of services to companies	Low
36	Public administration, defence, social security	Low
37	Education and teaching	Medium
38	Health, veterinary and social work	Medium

Table 12 (Z 4-1): Sector classification by EA code, own representation

Appendix 3 Overview of Assessment Methods and Minimum Sample Size per Requirement (Z 4-2.1)²⁵

Notes on the procedure for applying the assessment methods in the context of an assessment:

- With 1 item of evidence and 1 assessment method, at least the specified assessment method must be applied to the item of evidence.
- With 1 item of evidence and 2 or 3 assessment methods, at least all specified assessment methods must be applied to this item of evidence.
- With 2 items of evidence and 1 assessment method, at least the specified assessment method must be applied to both items of evidence.
- With 2 items of evidence and 2 assessment methods, at least 1 assessment method must be applied per item of evidence.
- With 2 items of evidence and 3 assessment methods, at least 1 specified assessment method must be applied to 1 item of evidence, and the other two assessment methods must be combined for the other item of evidence.
- If more than 2 items of evidence are assessed, at least all specified assessment methods must be covered, but may be combined at the discretion of the assessor.

Appendix 3.1 Overview of Assessment Methods and Minimum Sample Size per Requirement for Initial Certification and Re-certification

Requirement	Evaluation methods			Minimum Sample Size
	Check of documents	Observations / Factory tour	Interviews	
				The selection is based on the verification options outlined in Z 2
I.1.1 Early Detection	X			Sustainability risk and opportunity assessment & 1 further item of evidence
I.1.2 Early Detection	X			Stakeholder analysis & 1 further item of evidence
I.1.3 Early Detection	X			Materiality analysis & 1 further item of evidence

²⁵ The minimum sample sizes specified here refer to the minimum effort (Z 4-1.3) and must be expanded by the certification body in accordance with the structural characteristics of the population where necessary, so that representative statements can be made regarding the status quo, the development and the commitment with respect to sustainability performance.

Requirement	Evaluation methods for assessment			Minimum Sample Size for Initial Certification and Re-certification
	Document check	Observation / Site inspection	Interviews	The basis for the selection is formed by the requirements set out in Z 2
I.2.1 Philosophy / Values	X			Sustainability philosophy / mission statement & code of conduct / comparable statement (reference to value chains)
I.2.2 Philosophy / Values	X		X	2 items of evidence
I.2.3 Philosophy / Values	X			2 items of evidence
I.3.1 Goals / Milestones	X	X	X	Objectives including indicators and action plan & 1 further item of evidence
I.3.2 Goals / Milestones	X			2 items of evidence
I.4.1 Integration / Individual Contribution	X			2 items of evidence
I.4.2 Integration / Individual Contribution	X	X	X	Organisational chart / responsibility matrix & 1 further item of evidence
I.4.3 Integration / Individual Contribution	X			2 items of evidence
I.5.1 Education	X	X		2 items of evidence
I.5.2 Education	X			2 items of evidence
I.5.3 Education	X			Legal register & 1 further item of evidence
I.5.4 Education	X			2 items of evidence
I.6.1 Diagnosis / Performance	X			Internal assessment report on compliance with the ZNU-Standard requirements & 1 further item of evidence
I.6.2 Diagnosis / Performance	X			2 items of evidence
I.6.3 Diagnosis / Performance	X		X	Annual report 'Driving Sustainable Change' & 1 further item of evidence
I.7.1 Culture of Dialogue	X	X	X	Externally communicated objectives for environment, economy and social affairs & respective status quo & 1 further item of evidence
I.7.2 Culture of Dialogue	X			2 items of evidence
I.7.3 Culture of Dialogue	X			2 items of evidence
I.7.4 Culture of Dialogue	X	X	X	2 items of evidence

Part II: For all material action fields of the company, at least 2 items of evidence must be assessed for each during initial certification and re-certification; for all non-material action fields, at least 1 item of evidence must be assessed.

Requirement	Evaluation methods for assessment			Minimum Sample Size for Initial Certification and Re-certification
	Document check	Observation / Site inspection	Interviews	The basis for the selection is formed by the requirements set out in Z 2
II.1 Climate Change Mitigation	X	X		Carbon footprint (if material: carbon footprint & 1 further item of evidence)
II.2 Climate Change Adaptation	X	X		1 item of evidence (if material: 2 items of evidence)
II.3 Emissions* (*excluding CO₂e)	X	X		1 item of evidence (if material: 2 items of evidence)
II.4 Energy	X	X		1 item of evidence (if material: 2 items of evidence)
II.5 Packaging	X	X		1 item of evidence (if material: 2 items of evidence)
II.6 Waste	X	X		1 item of evidence (if material: 2 items of evidence)
II.7 Water	X	X		1 item of evidence (if material: 2 items of evidence)
II.8 Soil	X	X		1 item of evidence (if material: 2 items of evidence)
II.9 Biodiversity	X	X		1 item of evidence (if material: 2 items of evidence)
II.10 Animal Welfare	X	X		1 item of evidence (if material: 2 items of evidence)
II.11 Finance	X			1 item of evidence (if material: 2 items of evidence)
II.12 Innovation	X	X		1 item of evidence (if material: 2 items of evidence)
II.13 Quality	X	X		1 item of evidence (if material: 2 items of evidence)
II.14 Data	X	X		1 item of evidence (if material: 2 items of evidence)
II.15 Advertising	X	X		1 item of evidence (if material: 2 items of evidence)
II.16 Competition	X			1 item of evidence (if material: 2 items of evidence)
II.17 Local Commitment	X			1 item of evidence (if material: 2 items of evidence)
II.18 Procurement	X			1 item of evidence (if material: 2 items of evidence)
II.19 Value Creation	X			1 item of evidence (if material: 2 items of evidence)

Requirement	Evaluation methods for assessment			Minimum Sample Size for Initial Certification and Re-certification
	Document check	Observation / Site inspection	Interviews	The basis for the selection is formed by the requirements set out in Z 2
II.20 Occupational Safety	X	X		1 item of evidence (if material: 2 items of evidence)
II.21 Health		X		1 item of evidence (if material: 2 items of evidence)
II.22 Human Rights	X	X		Doc. of objectives & measures regarding compliance with corporate due diligence obligations with respect to human rights (if material: mandatory document (see above) & 1 further item of evidence)
II.23 Pay Equity	X			1 item of evidence (if material: 2 items of evidence)
II.24 Diversity	X	X		1 item of evidence (if material: 2 items of evidence)
II.25 Demography	X			1 item of evidence (if material: 2 items of evidence)

Table 13 (Z 4-2): Overview of evaluation methods and minimum sample size per requirement for initial certification and re-certification, own representation

Appendix 3.2 Overview of Assessment Methods and Minimum Sample Size per Requirement for Surveillance Assessments

Requirement	Evaluation methods for assessment			Minimum Sample Size for Surveillance
	Document check	Observation / Site inspection	Interviews	The basis for the selection is formed by the requirements set out in Z 2
I.1.1 Early Detection	X			Sustainability risk and opportunity assessment
I.1.2 Early Detection	X			Stakeholder analysis
I.1.3 Early Detection	X			Materiality analysis
I.2.1 Philosophy / Values	X			Sustainability philosophy / mission statement & code of conduct / comparable statement (reference to value chains)
I.2.2 Philosophy / Values	X		X	1 item of evidence
I.2.3 Philosophy / Values	X			1 item of evidence
I.3.1 Goals / Milestones	X	X	X	Objectives including indicators and action plan
I.3.2 Goals / Milestones	X			1 item of evidence
I.4.1 Integration / Individual Contribution	X			1 item of evidence
I.4.2 Integration / Individual Contribution	X	X	X	Organisational chart / responsibility matrix
I.4.3 Integration / Individual Contribution	X			1 item of evidence
I.5.1 Education	X	X		1 item of evidence
I.5.2 Education	X			1 item of evidence
I.5.3 Education	X			Legal register
I.5.4 Education	X			1 item of evidence
I.6.1 Diagnosis / Performance	X			Internal assessment report on compliance with the ZNU-Standard requirements

Requirement	Evaluation methods for assessment			Minimum Sample Size for Surveillance
	Document check	Observation / Site inspection	Interviews	The basis for the selection is formed by the requirements set out in Z 2
I.6.2 Diagnosis / Performance	X		X	1 item of evidence
I.6.3 Diagnosis / Performance	X		X	Annual report 'Driving Sustainable Change'
I.7.1 Culture of Dialogue	X	X	X	Externally communicated objectives for environment, economy and social affairs & respective status quo
I.7.2 Culture of Dialogue	X			1 item of evidence
I.7.3 Culture of Dialogue	X			1 item of evidence
I.7.4 Culture of Dialogue	X	X	X	1 item of evidence
II.1 Climate Change Mitigation	X	X		Carbon footprint
II.2 Climate Change Adaptation	X	X		1 item of evidence
II.3 Emissions* (excluding CO₂e)	X	X		1 item of evidence
II.4 Energy	X	X		1 item of evidence
II.5 Packaging	X	X		1 item of evidence
II.6 Waste	X	X		1 item of evidence
II.7 Water	X	X		1 item of evidence
II.8 Soil	X	X		1 item of evidence
II.9 Biodiversity	X	X		1 item of evidence
II.10 Animal Welfare	X	X		1 item of evidence
II.11 Finances	X			1 item of evidence
II.12 Innovation	X	X		1 item of evidence
II.13 Quality	X	X		1 item of evidence
II.14 Data	X	X		1 item of evidence
II.15 Advertising	X	X		1 item of evidence
II.16 Competition	X			1 item of evidence
II.17 Local Commitment	X			1 item of evidence
II.18 Procurement	X			1 item of evidence
II.19 Value Creation	X			1 item of evidence

Requirement	Evaluation methods for assessment			Minimum Sample Size for Surveillance
	Document check	Observation / Site inspection	Interviews	
				The basis for the selection is formed by the requirements set out in Z 2
II.20 Occupational Safety	X	X		1 item of evidence
II.21 Health	X	X		1 item of evidence
II.22 Human Rights	X	X		Doc. of objectives & measures regarding compliance with corporate due diligence obligations with respect to human rights
II.23 Pay Equity	X			1 item of evidence
II.24 Diversity	X	X		1 item of evidence
II.25 Demography	X			1 item of evidence

Table 14 (Z 4-2): Overview of evaluation methods and minimum sample size per requirement for surveillance assessments, own representation

Appendix 4 Template of Action Plan (Z 4-2.4)

Name and address of the audited company				Date of audit		Deadline for submitting the action plan			
To be completed by the auditor				To be completed by the company					
Number of the ZNU-Standard requirement	Minor deviations / major deviations	Score	Explanation, proof required	Root cause analysis	Corrective measures	Responsibilities	Date / deadline	Status	Approval by auditor

Figure 2 (Z 4-2.4): Template of action plan, own representation



Contact

If you have any questions or suggestions –
feel free to get in touch with us!

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