

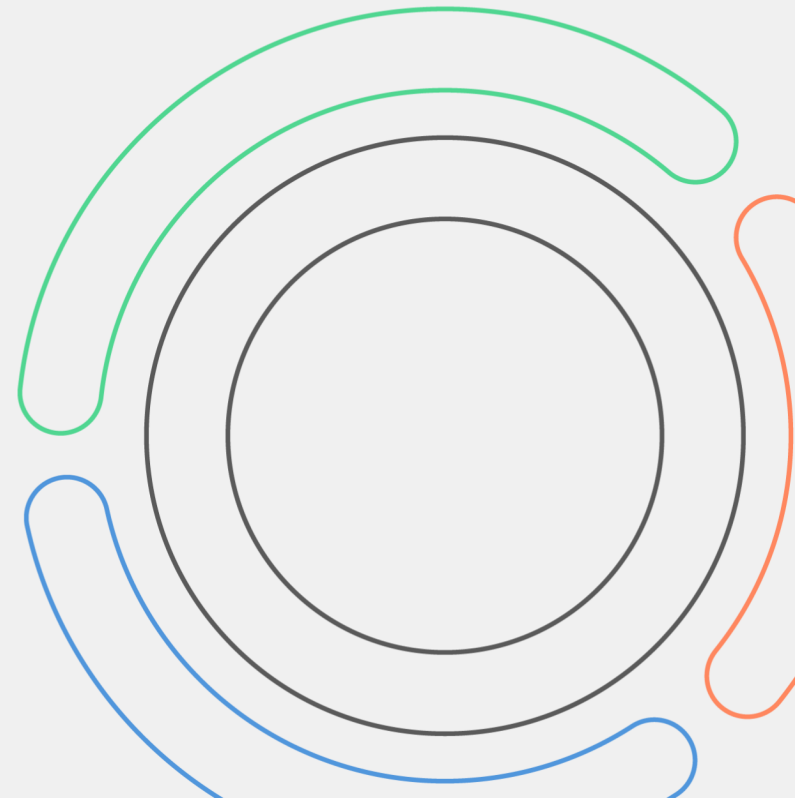
Z 2

Requirements with Compliance Options

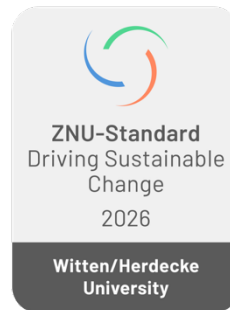
ZNU-Standard Driving Sustainable Change 2026

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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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The ZNU strives to use gender-appropriate language in order to avoid discrimination and exclusion. Where possible, we use gender-neutral terms. However, in technically related cases, gender-specific forms may occur. Nevertheless, we would like to emphasise that we include and recognise all genders.

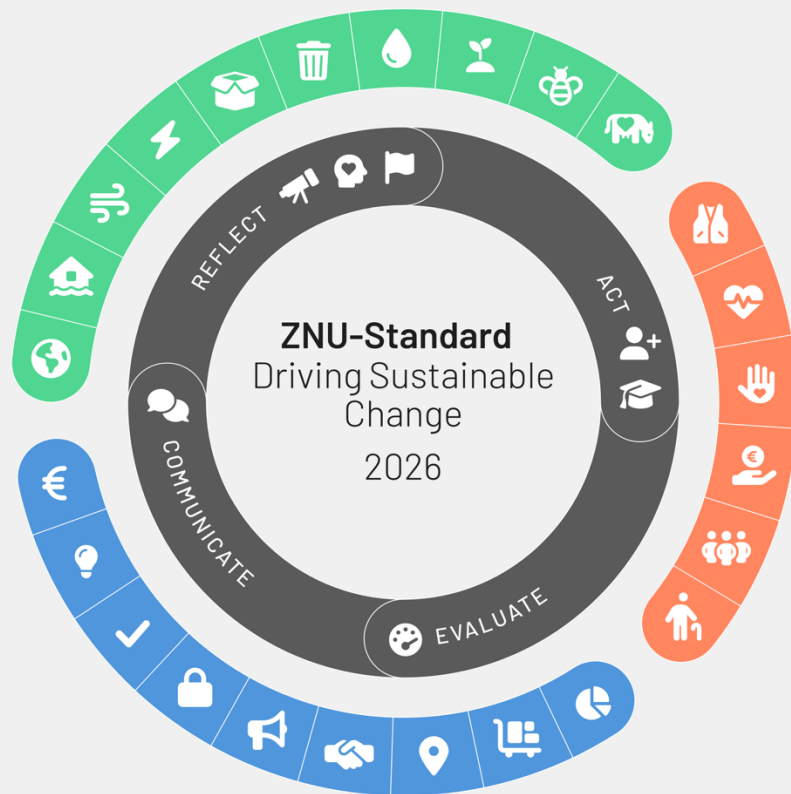
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How do you manage sustainable leadership?

Reflect

-  Early detection
-  Philosophy / values
-  Goals / milestones

Act

-  Integration / individual contribution
-  Education

Evaluate

-  Diagnosis / performance
-  Communicate
-  Culture of dialogue

What are you exactly undertaking in specific topics?

Environmental

-  Climate change mitigation
-  Climate change adaptation
-  Emissions
-  Energy
-  Packaging
-  Waste
-  Water
-  Soil
-  Biodiversity
-  Animal welfare

Economic

-  Finance
-  Innovation
-  Quality
-  Data
-  Advertising
-  Competition
-  Regional commitment
-  Procurement
-  Value creation

Social

-  Occupational safety
-  Health
-  Human rights
-  Pay equity
-  Diversity
-  Demography

General

The ZNU-Standard Driving Sustainable Change is freely accessible and applicable to all interested parties. Even companies¹ that do not seek certification can benefit from the implementation of the ZNU-Standard.

Companies seeking certification according to the ZNU-Standard must demonstrate systematic compliance with the respective requirements for all points in the following list and submit all mandatory documents. A brief explanation is required for requirements that do not apply to the company ('comply or explain' principle). The column 'Compliance options' also gives you an indication of how you can provide evidence of the respective requirements. Information on the certification process and assessment can be found in Z 4, definitions and basic principles in Z 8. Compliance with the legal requirements applicable at the site and the product-specific legal requirements are not the main part of the assessment, but are rather a prerequisite. However, if infringements in this respect are identified, these are taken into account in the assessment.

Structure of the ZNU-Standard: To systematically increase the company's sustainability, Part I of the ZNU-Standard requirements is aimed at corporate sustainable leadership, which is constantly evolving in the cycle of 'reflect, act, evaluate and communicate', and Part II addresses the concrete sustainability issues in the dimensions of 'environmental, economic and social'. The company decides within the scope of its strategy in which areas it will focus its sustainability activities (principle of materiality).

Successful certification by independent third parties in accordance with the ZNU-Standard ensures that the company operates more sustainably year after year: It has integrated a holistic learning process 'Driving Sustainable Change', is making measurable progress in its material sustainability issues at the business site(s) and along the value chains, and is thus making a committed, ongoing contribution to the transformation of the economy and society towards sustainability.

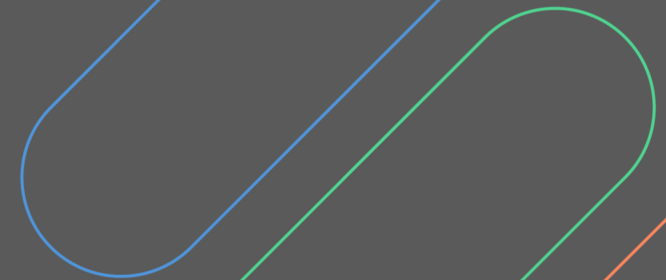
In the ZNU-Standard requirements, mandatory documents and indicators are marked as follows:

Mandatory documents are required as a minimum for the successful certification and must be present at the latest during the assessment (cf. Z 4-1.1).

¹ The ZNU-Standard 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.

Part I: Sustainable Leadership

Z 2



Overview part I: Sustainable Leadership



How do you manage sustainable leadership?

Reflect

-  Early detection
-  Philosophy / values
-  Goals / milestones

Act

-  Integration / individual contribution
-  Education

Evaluate

-  Diagnosis / performance
- Communicate**
-  Culture of dialogue

What are you exactly undertaking in specific topics?

Environmental

-  Climate change mitigation
-  Climate change adaptation
-  Emissions
-  Energy
-  Packaging
-  Waste
-  Water
-  Soil
-  Biodiversity
-  Animal welfare

Economic

-  Finance
-  Innovation
-  Quality
-  Data
-  Advertising
-  Competition
-  Regional commitment
-  Procurement
-  Value creation

Social

-  Occupational safety
-  Health
-  Human rights
-  Pay equity
-  Diversity
-  Demography



I.1.1 Early Detection – Risks & Opportunities

REFLECT

ZNU-Standard-Requirements

To anticipate risks and opportunities for the company, the impacts of the company's activities are recorded at the company level and along the value chains in terms of

- the impact of the company's activities on environmental, economic and social dimensions (inside-out perspective) and
- the impact on the company itself (outside-in perspective), including the financial impacts

and evaluated at least once a year.

Thereby, at least all fields of action of the ZNU-Standard are considered.

Mandatory document: Sustainability Risk and Opportunity Assessment

Compliance Options

- Record of risks and opportunities
- Failure mode and impact analysis
- SWOT analysis / strengths and weaknesses analysis etc.
- Scenario analyses
- Risk screening / analysis, ESG risk analysis
- Additional proof for the inside-out perspective: Hot-Spot-Screening / -analysis (incl. supply chain mapping), Eco- and Social Footprint, Impact-Analysis, etc.
- Additional proof for the outside-in perspective: PESTEL analysis, estimation of costs for potential damage to the company (e.g. due to flooding) or along the value chain (e.g. loss of suppliers due to drought)



I.1.2 Early Detection – Stakeholder Analysis

REFLECT

ZNU-Standard-Requirements

To adequately advance the role of the company as a social actor, the interests and the resulting risks and opportunities of the most important stakeholder groups are systematically recorded and assessed at least once a year.

Mandatory document: Stakeholder analysis

Compliance Options

- Stakeholder analysis including evaluation of the interests of key stakeholder groups taking into account affected communities
- Stakeholder survey / stakeholder dialogue / round table including evaluation of the interests of key stakeholders / impact analysis
- Process descriptions of how stakeholder interests, suggestions and objections are appropriately incorporated



I.1.3 Early Detection – Materiality Matrix

REFLECT

ZNU-Standard-Requirements

To determine the strategic focal points for the long-term development of the company, the results from I.1.1 and I.1.2 are to be summarised in a materiality analysis, e.g. in the form of a materiality matrix. The analysis must be updated at least once a year.

The company presents how important stakeholder groups are included in the preparation of the materiality analysis.

Mandatory document: Materiality matrix or -analysis

Compliance Options

- Materiality matrix
- SWOT analysis, ABC analysis, etc.
- Process description of the materiality analysis
- Minutes of meetings / discussions, documentation of workshop on clustering, list of participants to show which internal and external stakeholders were involved, etc.



I.2.1 Philosophy / Values

REFLECT

ZNU-Standard-Requirements

The corporate philosophy

- incorporates environmental, economic and social aspects and reflects on the following questions: What do we (our products / services) stand for? What do we want to achieve? What values are important to us?
- is approved by the top management, made accessible to the employees and communicated in a comprehensible way, and
- is made accessible to external stakeholders

Mandatory document: Sustainability philosophy / mission statement

Mandatory document: Code of Conduct or a comparable statement (with

Compliance Options

- Mission Statement, Credo, Vision / Mission, Statements in Corporate Policy, Corporate Principles, Values, Code of Conduct
- Corporate strategies / statements on material issues for the company and society such as climate protection, packaging, biodiversity, human rights, etc.
- Written pledge to long-term social and societal responsibility
- Trainings, surveys, announcements, intranet, etc. in order to explain how the corporate philosophy is made accessible and communicated within the company
- Concepts to empower employees and encourage their participation by top management
- Internet, brochures, sustainability report etc. to provide documentation for relevant external stakeholders



I.2.2 Philosophy / Values

REFLECT

ZNU-Standard-Requirements

The company discloses how the corporate values

- have been drawn up and, if necessary, updated,
- are practiced within the company, and
- are taken into account along the value chains.

Compliance Options

- Documentation of projects / initiatives etc. through notice boards, intranet, internet, in-house strategic papers etc.
- Meetings, internal codes of conduct, investment / recruitment criteria, workshops on corporate values, results from surveys of employees, suppliers, customers, roadmap, strategic planning
- Procurement guidelines, evaluation of suppliers, Code of Conduct, code of ethics, corporate identity etc.



I.2.3 Philosophy / Values

REFLECT

ZNU-Standard-Requirements

For the sustainable development of the company, the SDGs (Sustainable Development Goals) and the planetary boundaries are taken into account.

This consideration, as well as compliance with laws and international standards of conduct (in particular the UN Human Rights Charter, ILO Core Labour Standards), is communicated to all relevant stakeholders.

Compliance Options

- Documentation of mission statement / Code of Conduct / statement on sustainability with reference to programmes such as Agenda 21, the Brundtland definition, UN Sustainable Development Goals, the EU definition, the Paris Agreement, national sustainability strategies, standards of conduct including commitment to comply with legal requirements
- Description of the relevance of the planetary boundaries according to Rockström et al. for the company (cf. I.1.1 Outside-In)
- Regulations that go beyond the law, e.g. for the use of pesticides and fertilisers, land use, near-natural management, water consumption, emissions

1.3.1 Goals / Milestones

REFLECT

ZNU-Standard-Requirements

For the material topics identified in the early detection (see 1.1.3), adequate and measurable targets are developed to ensure continuous improvements. This includes a systematic description of how the targets are to be achieved.

Here, the following information is to be documented:

- Status quo in the baseline year,
- Desired state in the target year,
- Indicators / Key figures,
- Measures,
- Milestones / Timelines,
- Responsibilities,
- Progress / Degree of target achievement, and
- If applicable, modifications / deletions with justification

If for one of the dimensions environmental, economic or social no topic is assessed as being material, the most material topic from this dimension has to be added.

Mandatory document: Targets incl. indicators & action plan

Compliance Options

- Documentation of all sustainability goals (quantitative and / or qualitative) at company or site level and at product level and along the value chains.
- Integrated documentation as part of the corporate strategy or an explicit documentation in the form of a sustainability roadmap / target programme
- Proof of monitoring of targets and milestones / target and action plan

🚩 I.3.2 Goals / Milestones

REFLECT

ZNU-Standard-Requirements

During the development of targets and measures

- the opinions and interests of stakeholders and
- potential conflicts between the targets

are given due consideration.

Compliance Options

- Documentation of stakeholder dialogue during the development of the targets and during the implementation planning (e.g. surveys, protocols, target and project plans).
- Reference to stakeholder analysis and survey / materiality analysis.
- Description of the interactions between sustainability issues, existing conflicts between targets, documentation of decisions (e.g. meeting minutes, mind maps).

👤+ I.4.1 Integration / Individual Contribution

ACT

ZNU-Standard-Requirements

The systematic integration of sustainability activities into existing processes is documented.

Compliance Options

- Assignment of sustainability activities to processes (e.g. in departmental processes)
- Description of where sustainability activities have been integrated into existing processes / structures (e.g. additions to existing systems / target programs / process descriptions / guidelines)
- Documented integration of sustainability, e.g. as part of software or a manual, etc.
- Documentation of improvement processes, responsibilities, etc.

1.4.2 Integration / Individual Contribution

ACT

ZNU-Standard-Requirements

Adequate capacities / resources to achieve the sustainability targets are provided:

- Sustainability is anchored at top management level and integrated into the relevant company processes. Responsible persons (top management) and deputies are appointed.
- In addition, an interdepartmental and interdisciplinary unit responsible for sustainability issues has been established within the company. The tasks and responsibilities are documented. A qualified contact person for sustainability, including a deputy, has been appointed and is communicated internally and externally.
- Employees are encouraged to make an active contribution to the realization and further development of the company's sustainability targets. External stakeholders should be involved in the implementation of the derived measures where possible and appropriate.

Mandatory document: organisational chart / accountability matrix

Compliance Options

- Team lists, job descriptions, designations / appointments, proof of training / further education
- Accountability matrix, organisational chart, minutes of meetings
- Process descriptions, additions to existing target programmes / procedural instructions etc.
- Assignment of sustainability activities to processes
- Documented integration of sustainability
- Allocation of resources to the pursuit of sustainability targets (e.g. investments in more sustainable product and service innovations, capacity / resource planning)
- Evidence of communication between contact persons, team meeting minutes
- Documentation of projects with external stakeholders (e.g. cooperation with a nature conservation organisation to promote biodiversity at the site)
- Suggestion scheme, target achievement meetings, bonuses, comparison of individual / strategic targets, feedback culture, information materials

1.4.3 Integration / Individual Contribution

ACT

ZNU-Standard-Requirements

The individual contribution of

- the top management,
- managers and
- other employees

for more sustainability is systematically encouraged and evaluated (e.g. as part of staff appraisals).

Compliance Options

- Documentation of how managers' and employees' personal performance is assessed, e.g. minutes of meetings with employees, bonuses for personal contribution to achieving corporate sustainability targets, 360° feedback meetings, awards for innovative sustainability measures as part of the suggestion scheme
- Minutes from management meetings, shareholder meetings, etc.
- Agenda of company meetings

1.5.1 Education

ACT

ZNU-Standard-Requirements

Employees are regularly sensitised to the issue of sustainability and their individual contribution.

Compliance Options

- Training on the company's material sustainability topics and international sustainability frameworks (SDGs, planetary boundaries, ILO, etc.)
- Documentation on regular seminars, training courses, or similar measures for the topic of "driving sustainable change"
- Educational materials on sustainability: intranet, notices, newsletters, etc.
- Internal meetings / training courses, audits, company meetings
- Certificates of attendance for sustainability-related conferences, seminars, working groups, etc.
- Procedures to recognise and prevent bribery and corruption risks when accepting, passing on and issuing donations and sponsorship for charitable purposes, gifts, hospitality and other benefits

I.5.2 Education

ACT

ZNU-Standard-Requirements

Knowledge gaps and learning needs are regularly identified for the relevant areas of the company. Participation in further education, training courses, etc. is facilitated. There is an exchange about learning experiences.

The company demonstrates how knowledge is acquired, shared and retained.

Compliance Options

- Organisational chart incl. deputy regulations, overview of key persons, etc.
- Documentation of internal measures (assessment of needs, training plan, personnel development plans, digital coaching, employee surveys, positive error culture) and external measures (certificates, proof of instruction, etc.)
- Effectiveness review: questionnaire, minutes of discussions with employees, internal assessments
- Process descriptions, work instructions, project descriptions, competency matrix
- Documentation on the requirements for knowledge flows, e.g. how to handle experiential knowledge, especially in the case of employees leaving the company; evidence of the utilisation and safeguarding of knowledge, handling of obsolete knowledge, etc. (e.g. best practices, lessons learned), documented processes for improvement
- Documentation on IT infrastructure (e.g. access rights, folder structure, intranet, website, blogs)

I.5.3 Education

ACT

ZNU-Standard-Requirements

The company ensures that all binding obligations such as relevant laws, guidelines and regulations that are important for the advancing of sustainable business practices and for the operator responsibility have been identified in their current version, are accessible and their compliance is regularly reviewed.

Mandatory document: Legal register

Compliance Options

- List of current legal regulations and authorisation requirements for product safety, human rights, occupational health and safety, environmental protection, circular economy, commercial waste, etc.
- Legal register / authorisation register, EUR-Lex, Umwelt-Online
- Job descriptions, process descriptions, etc. for obtaining, securing and delegating legal certainty and legal compliance
- Documentation on delegation of responsibility / permit compliance
- Evidence of internal or external assessments / inspections / monitoring, internal assessments



I.5.4 Education

ACT

ZNU-Standard-Requirements

Cooperation with stakeholders in the value chains and with other organisations (companies, universities, consumer protection associations, etc.) has been established or is being actively and demonstrably developed.

Educational projects / measures promote awareness of and knowledge about more sustainable production and consumption in the sector and society.

Compliance Options

- Documentation of memberships / network involvement on the topic of sustainable development
- Presentations on the company's material sustainability topics
- Educational partnerships in the value chains
- Investments in research, international co-operation, development co-operation, etc.
- Documentation about public relations work, media coverage, seminars, stakeholder dialogues and other discourse formats
- Findings on the contribution to a change in lifestyles with regard to more sustainable products, services and technologies
- Documentation of educational projects on approaches for sustainable activities, sponsorship and promotion of art and culture
- Connecting people from different backgrounds / building new relationships (e.g. cooperation with NGOs)
- Evidence of the introduction of ecological and social performance principles in all areas of the company and along the value chains



I.6.1 Diagnosis / Performance

EVALUATE

ZNU-Standard-Requirements

As part of internal assessments, compliance with the requirements of the ZNU-Standard Driving Sustainable Change is reviewed and documented annually. Measures are derived from the results.

Mandatory document: Internal assessment report on compliance with the ZNU-Standard requirements

Compliance Options

- Documentation of internal assessments for compliance with the ZNU-Standard requirements, showing how any deviations are / were resolved
- Minutes, recordings from team meetings, results reports

I.6.2 Diagnosis / Performance

EVALUATE

ZNU-Standard-Requirements

At least for the material topics, there are qualitative and/or quantitative sustainability indicators that can be used to adequately map the degree of achievement of the goals and milestones (see I.3).

The following mandatory indicators for the fields of action of education, climate, finance, health and human rights must be documented in any case.

- Absolute number of employees who took part in at least one training course on 'driving sustainable change' in the last financial year and their share of the total workforce in %
- Absolute Scope 1 emissions, absolute Scope 2 emissions (market-based) and absolute Scope 3 emissions (to be collected at least every 2 years) in tonnes of CO₂e (to be collected each financial year)
- Absolute amount in € invested in climate protection measures in the last financial year
- Absolute number of employees who took part in at least one company health programme in the last financial year and their share of the total workforce in %
- Number of subsidised projects per financial year with suppliers (in the Global South) to improve compliance with human rights.

Compliance Options

- Documented indicator system for the individual progress development of the company on its material topics (see I.3) and documentation of the five mandatory indicators including the 10 data points, e.g., in Annex III of the ZNU Standard Assessment Report
- Documented monitoring and controlling system
- Target and action plan including indicators
- Documentation of the degree of target achievement

I.6.3 Diagnosis / Performance

EVALUATE

ZNU-Standard-Requirements

With the aim of continuously improving the sustainability of processes, products and services, the appropriateness and effectiveness of sustainability performance is regularly reviewed internally and assessed by top management at least once a year in a report.

This assessment must be recorded in writing in an annual report entitled 'driving sustainable change' and provides answers to the following questions:

- Have there been any changes in the company regarding the material topics, targets and milestones (interim targets)?
- Have our sustainability measures had an impact? What is the degree of target achievement and how have the indicators for our material topics developed (assessment of status)?
- What opportunities and risks arise for the company regarding the material topics? What financial effects may result from this?
- Are the capacities / resources sufficient to achieve our sustainability goals?
- Have the results of the previous internal assessments and annual reports been taken into account?
- How can the functioning of the holistic learning and development process be further improved and what measures result from this?

Mandatory document: annual report 'driving sustainable change'

Compliance Options

- Minutes of the top management meeting on the assessment of all ZNU-Standard requirements
- annual report on sustainability performance
- Information e.g. on audit results, targets, measures, indicators, follow-up measures from previous assessments, conclusions and decisions
- Information on critical discussions with stakeholders, negative reporting, official / legal disputes
- Statement on positive, negative or neutral correlation between sustainability and economic performance
- Assessment of e.g. brand value, reputation, application figures, employee satisfaction, effects on staff turnover, sick days

 I.7.1 Culture of Dialogue COMMUNICATE	
ZNU-Standard-Requirements	Compliance Options
The company reports internally and externally on its material sustainability topics, targets, and measures (see I.1.3 and I.3.1) on an ongoing basis. Progress is presented quantitatively on the homepage for at least one material environmental, economic, and social topic. The accessible presentation of progress includes the following in each case: • Value in the base year • Planned value in the target year(s) • Annual degree of target achievement • At least one measure / lighthouse project Mandatory document: Externally communicated environmental, economic and social goals & respective status quo	• Publication of the materiality matrix, indicators, etc. • Internal media formats (e.g. minutes, newsletters, intranet, Code of Conduct, sustainability report) • External media formats (company website, social media, brochures, newsletters, Code of Conduct, sustainability report, e.g. in accordance with CSRD / ESRS / VSME, DNK, GRI, etc.) • Training and educational materials on sustainability: intranet, notices, newsletters, recruitment folders, etc. • Documentation of the degree of target achievement, e.g. on the path to greenhouse gas neutrality • Documentation of lighthouse projects such as the switch to renewable energy sources, packaging optimisation, etc.

 I.7.2 Culture of Dialogue COMMUNICATE	
ZNU-Standard-Requirements	Compliance Options
A designated person of trust or an employee representative/works committee is appointed and known within the company. A process for conflict resolution is established and known throughout the company (incl. confidential reporting channels).	• Organisational chart, job descriptions • Information material on solutions to conflicts / person of trust • Documentation on how to deal with conflict situations (escalation levels) • External counselling centre, employee support, helpline, etc. • Appointment of an ombudsperson, establishment of a whistleblowing procedure / contact point for external complaints (complaints management) / telephone hotline • Documentation on reporting procedures and effectiveness • Mailbox, chat evidence, information on homepage about the procedure, contact person, etc.



I.7.3 Culture of Dialogue

COMMUNICATE

ZNU-Standard-Requirements

The company explains the role that sustainability plays in communication, especially in marketing.

Compliance Options

- Communication and marketing plan
- Sustainability reporting online / print (e.g. in accordance with CSRD, DNK, GRI), newsletter, Code of Conduct, etc.
- Overview of achievements through sustainability communication / marketing
- Participation in campaigns at the point of sale or via social media
- Documentation of the sustainability claims that are being used



I.7.4 Culture of Dialogue

COMMUNICATE

ZNU-Standard-Requirements

A solution-oriented culture of dialogue is actively promoted

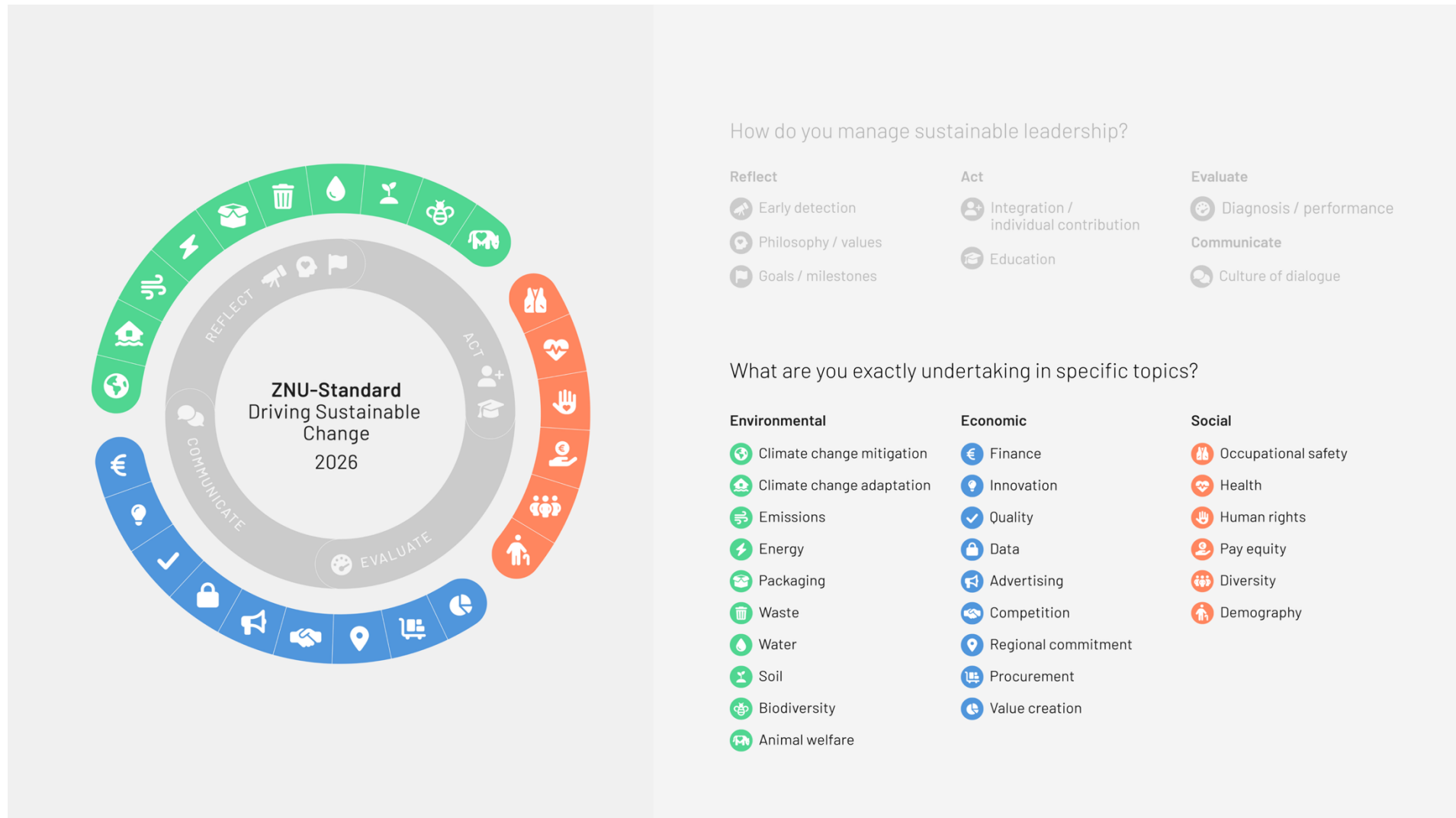
- with the people in the company and
- with external (critical) stakeholder groups.

Compliance Options

- Suggestion scheme / feedback culture / positive error culture / team targets / surveys of employees, customers, NGOs, etc.
- Participation in dialogue forums
- Documentation on exchange / co-operation with associations, research institutions, NGOs, competitors, business contacts, etc.

Part II: Environmental, Economic & Social

Overview Part II: Environmental, Economic & Social



Environmental

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II.1 Climate Change Mitigation

ZNU-Standard-Requirements

Ambitious targets and measures for climate protection are defined, with a focus on 'avoiding and reducing greenhouse gas emissions'.

To do so, the company records its annual carbon footprint in accordance with international standards for emissions that fall under Scope 1 & 2 of the GHG Protocol.

The development of these emissions must be tracked by specifying at least one of the following key figures: Scope 1 & 2 emissions

- per employee (tCO₂e/FTE) and / or
- per production / trade volume (tCO₂e/t) and / or
- per million € turnover (tCO₂e/million €).

The company also records its GHG emissions in the most important Scope 3 categories in accordance with the GHG Protocol at least every two years. At least the following categories are considered:

- 3.01 Purchased raw materials, manufactured goods, packaging and services
- 3.03 Upstream chains of the purchased energy sources
- 3.04 Commissioned upstream and downstream transport, at least up to the 1st hub
- 3.05 Waste and wastewater treatment
- 3.06 Business travel
- 3.07 Commuting of employees to and from work.

According to the motto 'completeness before accuracy', these categories are to be presented based on either quantity or expenditure. The carbon footprints are based on as much primary data as possible.

Mandatory document: Carbon footprint

Compliance Options

- Carbon footprint of all business activities (corporate carbon footprint), e.g. according to GHG Protocol or ISO 14064, audit by external third parties / critical review
- Data on site-related (Scope 1 & 2) greenhouse gas emissions from energy consumption (including transport fuels) and refrigerant losses (e.g. based on a product life cycle assessment, energy footprint or product carbon footprint)
- Description of the required Scope 3 categories
- Targets, measures and cooperation with stakeholder groups on climate protection, e.g. climate protection programme
- Climate strategy with specific targets for 2030, 2045, 2050
- Targets, measures and projects in accordance with the national / global climate neutrality target of the EU Green Deal, etc., scenario analyses, e.g. according to the 1.5° goal
- Documentation of the main GHG emissions in the upstream and downstream value chains and allocation to the corresponding categories in accordance with the GHG Protocol
- Documentation of use of technologies for storing CO₂ (CCS: Carbon Capture and Storage, BECCS: Bioenergy Carbon Capture and Storage) and further utilisation of CO₂ (CCU: Carbon Capture and Utilisation)
- Justifications / evidence for data collection of primary data
- Documentation of generic data if no primary data is available
- Cooperation with initiatives such as SBTi, CDP, XDC, Climate Choice, ZNU goes Zero
- Proof by external third parties for any compensation measures

II.2 Climate Change Adaptation

ZNU-Standard-Requirements	Compliance Options
The company is actively working to avoid and minimise the direct impact of climate change on its own business activities and employees. It analyses its physical and transitory risks - at company level and - along the value chain.	- Measures to protect against extreme weather events such as heavy rain, hail, snow, heat or drought (see I.1.1) - Rainwater retention measures, e.g. cisterns, retention basins, green roofs, dams, barriers, etc. - Measures to improve the drainage of large amounts of precipitation, e.g. enlarged gutters, increase in unsealed areas, green roofs - Measures to regulate the heat exposure of employees, e.g. creation of shaded outdoor areas, especially around the buildings, air conditioning or shading of workspaces - Relocation of buildings that are particularly at risk, e.g. due to flooding - Participation in / support of measures within the city / municipality - Documentation of the analysis of physical (especially buildings) and transitory (financial and legal) risks - Documented procedure for complying with and improving our own environmentally friendly conduct (e.g. DIN EN ISO 14001, EMAS) or guidelines (e.g. in accordance with DIN EN ISO 14090)

II.3 Emissions* (*excluding CO₂e)

ZNU-Standard-Requirements	Compliance Options
The company records its emissions (particulate matter, light, noise, heat, odour, vibrations, etc.) at planned intervals. It works systematically - at company level and - along the value chains to avoid and reduce these emissions.	- Data regarding emission measurements (ammonia, particulate matter, nitrogen dioxide, etc.) - Evidence of targets, measures and cooperation with stakeholders to improve air quality, reduce noise, reduce light pollution, reduce odour pollution, etc. - Documented procedure for complying with and improving our own environmentally friendly conduct (e.g. DIN EN ISO 14001, EMAS)

⚡ II.4 Energy

ZNU-Standard-Requirements

The company records its energy consumption at least once a year and works systematically at company level as well as along the value chain on

- the reduction of energy consumption,
- increasing energy efficiency and
- increasing the use of renewable energies.

Compliance Options

- Data on energy consumption and energy savings
- Data and report on ISO 50001
- Breakdown of energy sources into renewable and non-renewable
- Targets, measures and co-operation with stakeholders to increase efficiency, use innovative environmental technologies, share of renewable energies, etc.
- Signing supply contracts with (purely) green electricity providers or providers of other renewable sources
- Investment in and / or installation of photovoltaics, solar thermal energy, wind power, preferably on own land or roofs, use of decentralised energies
- Installation of charging stations for employees
- Provision of e-vehicles
- Supply from local power sources (wind, water, solar)
- Measurement, control and regulation technology, monitoring and reduction of energy consumption of systems, servers, IT equipment
- Utilisation of organic production waste for biogas production or thermal utilisation
- Proof of proper disposal/recycling of components for power generation/storage (e.g. batteries, storage units, inverters)
- Documented procedure for ensuring and improving one's own environmentally responsible practices (e.g. DIN EN ISO 14001, EMAS)

II.5 Packaging

ZNU-Standard-Requirements

The company balances the use of materials and recyclability in terms of the circular economy, taking product safety into account. It works systematically on the following measures:

- Reduction / avoidance of packaging,
- Reduction of packaging weight,
- Use of reusable / refillable packaging,
- Use of recyclates where available and legally permissible,
- Use of easily separable and certified recyclable packaging and
- Simplification of packaging.

The use of bio-based plastics or materials as a substitute for fossil-based plastics must be ecologically favourable.

The packaging is registered in accordance with legal requirements.

Packaging claims are transparent and verifiable. Disposal and separation instructions are provided.

Compliance Options

- Documentation and data collection on the use, composition and utilisation of packaging (with support from recommendations of the Federal Environment Agency, minimum standard of the Central Agency Packaging Register (ZSVR), Blue Angel (Blauer Engel), etc.)
- Documentation in preparation for the phased implementation of the PPWR (Packaging and Packaging Waste Regulation)
- Targets, measures and cooperation with stakeholder groups on environmentally friendly raw material extraction, packaging avoidance (e.g. through secondary packaging), reduction and optimisation
- Proof of the use of recycled material
- Avoidance of outer packaging, reduction / optimisation of transport and shipping packaging
- Exclusion of 'deceptive packaging' (empty packaging)
- Use of mono-material, thinner and / or lighter materials, shorter threads, fewer components
- Avoidance of (dark) colours, paints, shrink films, black materials, metallisation
- Design for recycling, increasing the percentage of recycled materials
- Registration with a waste disposal system or sector solution
- Participation in the Forum Rezyklat, Circular Plastics Alliance, Ellen McArthur Foundation, European Plastics Pact, etc.
- Proof of recyclability (recognised certificates, e.g. Recyclass)
- Proof of biodegradability / compostability (recognised certificates, e.g. EU Ecolabel, OK compost)
- Proof of registration in LUCID (DE) or similar systems
- Proof of holistic sustainability from external bodies
- Simplified usability and the ability to be fully emptied
- Proof of the impact of packaging reduction through LCA/PEF
- Proof of optimised packaging design through external recognition

II.6 Waste

ZNU-Standard-Requirements

The company records the waste/recyclable material according to quantity, type and recycling route at planned intervals.

It works systematically with the aim of achieving a more circular economy both at company level as well as along the value chains on

- the avoidance of waste,
- the reduction of unavoidable waste,

and preferably recycles unavoidable waste within the company, secondarily externally, and otherwise disposes of it. Requirements are formulated for disposal and recycling companies and proof of waste recycling or disposal is requested.

Compliance Options

- Targets, measures and cooperation with stakeholder groups on waste prevention, minimisation, substitution and suitable recycling or disposal
- Data on waste monitoring and waste generation
- Documentation of the systematic identification and avoidance of banned and hazardous chemicals, pesticides, pollutants, petroleum-based raw materials and other substances (e.g. based on the REACH Regulation, the Minamata Agreement, the Stockholm Convention), including a plan to prevent environmental accidents
- Documentation of transboundary transport of hazardous waste and its disposal within the framework of the Basel Convention
- Intelligent product design to avoid or reduce offcuts / waste in production
- Authorisation documents, e.g. for compliance with the Industrial Waste Ordinance
- Proof of the management of food waste / losses
- Use of non-recyclable production waste for (preferably own) energy / heat generation
- Waste separation / waste avoidance and recycling and education in production, laboratory, office, etc.
- Contracts with disposal and recycling companies to comply with the waste hierarchy
- Documented procedure for complying with and improving our own environmentally friendly conduct (e.g. DIN EN ISO 14001, EMAS)

II.7 Water

ZNU-Standard-Requirements

The company records the origin and use of water, and the quality and quantity of wastewater at planned intervals. In addition, the company records the impact of its activities on groundwater and aquatic systems (rivers, lakes, oceans, etc.) as a result of the discharge of chemicals, heat, noise, etc.

It works systematically at company level and along the value chains

- on the effective protection of and
- on the sustainable use of water as a resource, taking local availability into account.

Where technically possible and economically viable, the use of water is reduced and water is reused.

Compliance Options

- Documentation and up-to-date data on the company's water procurement and consumption, wastewater analyses, water sources and/or water footprint (in accordance with DIN EN ISO 14046)
- Risk analysis, e.g. using the Water Risk Filter of WWF
- Targets, measures and cooperation with stakeholder groups for water protection and sustainable water use
- Water conservation measures, protection from water, water storage (cisterns), etc.
- Material impact of products, processes, packaging and services on aquatic systems, e.g. through acidification, littering, poisoning of groundwater, rivers and/or oceans, through phosphorus or nitrogen input
- Documentation and reduction of freshwater consumption
- Proof of own contribution to compliance with planetary boundaries / ecological thresholds
- Wastewater recycling (in part or in full)
- Evidence of the recovery of leached recyclable materials
- Utilisation of wastewater for energy generation
- Proof of the avoidance or reduction of the discharge of heat (e.g. from cooling water), sound (e.g. underwater noise), chemicals (e.g. dyes, pesticides, hormonally active substances, fertilisers (phosphorus, nitrogen, etc.), softeners, heavy metals, halogenated substances) etc.
- Documented procedure for complying with and improving our own environmentally friendly conduct (e.g. DIN EN ISO 14001, EMAS)

II.8 Soil

ZNU-Standard-Requirements

The company records land use, the type of land use and the impact of its activities on soil quality (e.g. nutrient content, compaction, input of chemicals) at planned intervals.

It works systematically at company level and along the value chains

- on the effective protection and sustainable use of land as a resource (forests, peatlands, fields, meadows, floodplains, etc.) and
- on deforestation-free supply chains.

Compliance Options

- Data on built-up areas, construction plans, sealing, soil cultivation, change in ground cover, erosion, forest utilisation, arable land use, etc.
- Proof of own contribution to staying within planetary boundaries / ecological thresholds
- Proof of avoidance or reduction of the discharge of chemicals (e.g. dyes, pesticides, hormonally active substances, fertilisers (phosphorus, nitrogen, etc.), softeners, heavy metals, halogenated substances)
- Targets, measures and cooperation with stakeholder groups to optimise land use, minimise soil pollution and safeguard soil quality
- Targets and measures for deforestation-free supply chains, e.g. in accordance with the UN NY Forest Declaration 2021, EUDR for key ingredients and raw materials
- Documented management of deforestation / reforestation
- Documented procedure for complying with and improving our own environmentally friendly conduct (e.g. DIN EN ISO 14001, EMAS)

II.9 Biodiversity

ZNU-Standard-Requirements

The company records its impact and potential influence on land use change, resource extraction, climate change, pollution and the introduction of invasive species at planned intervals.

Based on these findings, the company works systematically at company level and along the value chains

- on the effective protection and
- on the promotion of biodiversity (ecosystem / habitat diversity, species diversity, genetic diversity within a species).

Compliance Options

- Results from biodiversity checks, e.g. from the European Business Biodiversity Campaign
- Documentation of the impact of business activities on biodiversity at the business site and along the value chain up to the primary production (use of pesticides / fertilisers, protected areas, number of varieties / breeds used, population sizes of native and invasive species etc.).
- Definition of specific biodiversity targets (reduction of the impact on biodiversity loss) with focus on ecological thresholds
- Documented evidence of the impact on biodiversity loss: land use changes (conversion of natural habitats into agricultural land, site-specific conservation measures), resource extraction (water use), climate change (carbon footprint, use of renewable energies), pollution (use of pesticides and fertilisers), management of invasive species and protection of Red List species
- Proof of biodiversity measures (avoid, reduce, minimise, restore and remediate) e.g. on farm land: Use of structural elements (hedges, field margins, pollarded trees...), associated flora, crop rotation
- Proportion of certified products that aim to protect biodiversity e.g. RSPO (sustainable palm oil), FONAP, FSC, PEFC, Rainforest Alliance etc.
- Targets, measures and reporting on projects to protect/promote biodiversity along the value chains based on IPBES, the UN-Convention on Biological Diversity, EU-Biodiversity Strategy 2030 etc.
- Cooperation with scientists, associations and NGOs (BUND, NABU, SBTN, UEBT, TNFD, WWF, Greenpeace, Biodiversity in Good Company etc.)
- Procurement guidelines / agreements with suppliers, in particular taking into account CITES (Washington Convention on International Trade in Endangered Species of Wild Fauna and Flora)
- Documented procedure for complying with and improving our own environmentally friendly conduct (e.g. DIN EN ISO 14001, EMAS)



II.10 Animal Welfare

ZNU-Standard-Requirements

The company records the impact of its activities and its potential to influence the welfare of livestock at planned intervals.

It works systematically

- at company level and
- along the value chains

to improve animal welfare.

Compliance Options

- Proof of proper and species-appropriate husbandry and use (e.g. via a product label)
- Proportion of animal welfare certifications
- Targets, measures and reporting on animal welfare projects along the value chain (e.g. alternative forms of husbandry / safety studies)
- Procurement guidelines / agreements with suppliers
- Become a member of associations (e.g. Demeter, Bioland, Naturland)

Economic

€ II.11 Finance

ZNU-Standard-Requirements

For operational investments, the use or provision of financial services (credits and loans, monetary transaction, financial assets, insurances) and shareholdings, not only economic but also ecological and social aspects are taken into account. The company ensures that its long-term profitability is in line with its responsibility towards the environment and society as well as its own mission statement.

Investments in climate protection and climate adaptation are reported separately from other investments.

Compliance Options

- Evidence of investments in accordance with rules on sustainable investment / ESG criteria / sustainable finance (e.g. analogous to the EU Taxonomy Regulation)
- Own or enabling measures and / or projects to utilise a certain proportion of turnover / investments in line with (inter)national sustainability targets
- Evaluation of investments / financial assets on the basis of ESG criteria
- Evaluation of investment partners on the basis of ESG criteria
- Commitment to sustainable investments (separate or integrated into mission statement / corporate values)
- Documentation of the proportion of taxonomy-compatible / taxonomy-compliant investments, sales revenues, operating expenses

💡 II.12 Innovation

ZNU-Standard-Requirements

Environmental, economic, and social aspects are integrated into the (further) development of products, processes and services. The entire life cycle of the product / process / service is taken into account.

In doing so, the company analyses any conflicting targets that arise, takes carefully weighed decisions (considering the impact on humans, animals and the environment) and documents them.

Compliance Options

- Proof of holistic consideration of sustainability dimensions in research and development whilst including stakeholders (e.g. process description in the quality management system, innovation planning)
- Consideration of the principles of the circular economy in product / process / service design (circular economy, closed loops, circularity, cradle to cradle, circular product design, etc.)
- Consideration of data security and protection in product, process and / or service design
- Consideration of all stages of the life cycle with regard to sustainability in product / process / service design
- Innovative raw materials, products, processes and services, e.g. eco-design, with documentation of which sustainability criteria have been taken into account
- Projects with stakeholder groups, e.g. innovation days, workshops
- Knowledge transfer in associations, networks and working groups (e.g. sharing best practice examples)

✓ II.13 Quality

ZNU-Standard-Requirements

In addition to quality assurance, there is also a system that regulates the handling of overproduction and non-compliant products/services.

Compliance Options

- Definition of the company's quality concept
- Documented procedures for checking and improving the quality of our own products/processes/services (e.g. DIN EN ISO 9001); its performance is regularly reviewed (internal audits) and evaluated (management review)
- Targets, measures and cooperation with stakeholders for the sustainable handling of overproduction / second choice / products/services that do not meet customer or quality requirements / resource-efficient utilisation concepts
- Documentation on dealing with returns and complaints

🔒 II.14 Data

ZNU-Standard-Requirements

The company ensures the sensitive handling of data of all kinds and works continuously on comprehensive protection against cyber-attacks.

In addition, the company analyses the opportunities and risks of digitalisation measures at planned intervals, taking into account the impact on people, animals and the environment.

Compliance Options

- Documented system for data protection / protection against hacker attacks (cyber security) / handling of data and information (training certificates for internal communication, security measures), appointment of a data protection officer, concept / processes for data security (e.g. DIN EN ISO 27001)
- Targets, measures and cooperation with stakeholder groups on the handling of data in the digital age (e.g. via process descriptions / training for employees on the handling of (sensitive) data, artificial intelligence, provision of secure interfaces for data exchange with suppliers, customers, etc.)
- Roadmap for digital measures
- Concept for further digitalisation of value chains / e-commerce (e.g. via blockchain, optimised logistics, etc.)
- Agreements on dealing with home office / teleworking / mobile working (on the topics of data security, health, equipment, IT requirements, etc.)
- Regulations on access rights, confidentiality / data protection declarations

II.15 Advertising

ZNU-Standard-Requirements

Product, process and service qualities are communicated transparently, realistically and responsibly. Real images and clear statements are used for advertising.

Particularly in the case of information on the sustainability performance at company and product level, only statements that cannot mislead or create false perceptions are used.

Compliance Options

- Statement on responsible communication with consumers, e.g. in the Code of Conduct or mission statement
- Targets, measures and projects / initiatives with stakeholder groups to inform consumers
- Supportive market research (e.g. satisfaction analyses)
- Documentation of legally compliant sustainability communication (e.g. in accordance with EmpCo)
- Figures / data / facts that substantiate product claims can be accessed by consumers and are communicated transparently

II.16 Competition

ZNU-Standard-Requirements

To promote fair and free competition,

- the company cultivates a respectful relationship with business partners
- and has systems in place to prevent corruption and price fixing.

The relevant departments / persons are trained and sensitised on anti-corruption and compliance at planned intervals.

Compliance Options

- Documentation of the long-term orientation of corporate development and non-competitive, legally compliant behaviour
- Documentation / information on the exertion of political influence / lobbying
- Documentation of the anti-corruption mechanism (incl. handling of whistle-blowing and complicity) based on relevant standards (e.g. Business Principles of Transparency International, UN Global Compact)
- Documentation of training programmes on anti-corruption and compliance
- Number of employees trained in anti-corruption and compliance
- Documentation and communication of rejection of corruption and its instigation, aiding and abetting, toleration, etc. (via Code of Conduct, mission statement, corporate values, etc.)
- Information on confirmed incidents along the value chains
- Targets, measures and cooperation with business contacts to strengthen fair and free competition
- Regulations on gifts, invitations, etc.
- Procedures to prevent and uncover bribery and corruption in accordance with the United Nations Convention against Corruption (UNCAC)

II.17 Local Commitment

ZNU-Standard-Requirements

In order to promote the sustainable development of the region, the company demonstrates its local commitment

- at its own business sites and
- in other regions in which it conducts or has conducted significant business activities.

Compliance Options

- Documentation of local initiatives / projects / cooperation with governmental and non-governmental organisations (regional value chains, promotion of education, consideration of local suppliers, preservation and promotion of the respective culture, investments for the common good, creation of jobs, etc.)
- Participation in other external initiatives (e.g. trade association initiatives)
- Targets, measures and cooperation with stakeholders to make a positive contribution to the community / sustainable development (e.g. responsible approach to migration and mobility of locally affected communities)
- Analysis of the positive contribution to the common good in the regions, also in coordination/cooperation with other stakeholders

II.18 Procurement

ZNU-Standard-Requirements

The company systematically works on making its procurement processes more sustainable, also in cooperation with stakeholders in the value chain.

To achieve this, the selection, evaluation and review of

- suppliers and service providers
- as well as the (upstream) products purchased

includes not only economic but also ecological and social aspects as an integral part of the procurement criteria.

Compliance Options

- Documentation of hot-spot screening / analysis (for own products / processes / services)
- Documentation on targets and measures to promote sustainability in the value chains, procurement strategy and passing on the targets and measures along the value chains
- Documented processes for dealing with business partners from (environmentally) critical sectors / countries and their economic relevance
- Supply chain map or overview
- (On-site) assessments, requirements for and evaluation of suppliers (e.g. via SA 8000, SMETA)
- Documentation of sustainable procurement criteria, including proof of the commitment of suppliers and service providers to sustainability-related codes of conduct (e.g. company Code of Conduct, UN Global Compact, BSCI in the current version eg. obligation of suppliers and service providers to pay living wages / living income)
- Sustainability assessment based on self-assessments / second-party audits (e.g. Ecovadis, IntegrityNext, Sphera, Thesis)
- Documentation on the active further development of (sector) standards

II.19 Value Creation

ZNU-Standard-Requirements

The company describes how it positively influences

- within the company and
- along the value chains or in the regions in which it conducts significant business activities,

equitable value creation (including through terms of contract, payment of living wages, reinvestment per region, taxes paid, distribution of profits) and thus makes a contribution to combating poverty.

Compliance Options

- Documentation on employee participation e.g. bonuses, management statement, works committee
- Contracts / (on-site) assessments / certificates of the companies involved in value creation
- Analysis of value creation for the companies involved in value creation and their owners (transparent presentation of ownership structures)
- Code of Conduct, including behavioural guidelines, assessments in supplier companies, projects and/or initiatives to combat poverty, damage to health and environmental destruction
- Information on taxation and reinvestment of profits per region
- Targets, measures and cooperation with stakeholder groups to combat financial poverty and its consequences (e.g. poverty in old age, time poverty, cultural poverty), damage to health and environmental degradation
- Documentation relating to timely payment flow with business contacts
- Analysing external costs (true cost accounting) in the respective stages of the value chain
- Co-operation with external stakeholders to increase value creation in the countries of origin
- Commitment to equitable value creation with a view to the North-South divide, appropriate living standards and future generations

Social



II.20 Occupational Safety

ZNU-Standard-Requirements

The company complies with occupational safety requirements and works systematically to improve occupational safety

- at company level (basic principle 'prevention is more important than damage control') and
- along the value chains.

Compliance Options

- Documented procedure for compliance with and improvement of occupational health and safety, e.g. in accordance with DIN EN ISO 45001 (occupational health and safety officer, protocols and derived measures for the occupational health and safety committee), which is regularly reviewed for its performance (internal assessments) and evaluated (management review)
- Targets, measures and cooperation with stakeholder groups to improve occupational safety in the company and along the value chain (e.g. via assessments at suppliers, voluntary commitments)
- Proof of proper labelling and storage of chemicals, product safety documents, use of chemicals only for their intended purpose, emergency measures
- Training for employees to enable them to work safely and without health risks
- Process descriptions for emergency response to serious injuries, explosions, flooding, poisoning, electrocution, fires, release of radioactivity and chemical spills, etc.

II.21 Health

ZNU-Standard-Requirements

The company works in a preventive and systematic manner to protect/improve the health of people inside and outside the company:

- The company demonstrates how it continuously improves the working conditions and professional working environment of employees in order to meet their physical and mental needs.
- The organisation demonstrates how it continuously improves the impact on the health of people outside the organisation, including during product manufacturing / service provision.

Compliance Options

- Documentation of the preventive processes for maintaining and improving health, which is regularly reviewed for its effectiveness (internal assessments) and evaluated
- Documentation of the effects on the health and safety of people in the value chains and in society (e.g. hot-spot analyses) and record of the measures introduced and improvements made during the (life) span of the product or service
- Documentation of targets and measures within the company and with stakeholders to protect / achieve good health
- Documentation on the use and improvement of product ratings (e.g. Nutri-Score, Energystar, test reports)
- Documentation on healthier composition / formulation of products (e.g. no use of softeners, less sugar / fat / salt, etc.)
- Analysis of the impact of the company's products/services on consumers, local residents, employees in the value chains, natural livelihoods of affected communities, etc.
- Proof of consideration of sufficient space per employee, temperature, ventilation, noise level, lighting and ergonomics; risk assessments

II.22 Human Rights

ZNU-Standard-Requirements

The company records its potential to influence and its risks regarding human rights at planned intervals.

It works systematically

- at company level and
- along the value chain / in society

as part of its corporate due diligence obligations to improve compliance with human rights and fair working conditions.

This is based on the UN International Bill of Human Rights and the core labour standards of the ILO.

Mandatory document: Documentation of targets and measures relating to compliance with corporate due diligence with regard to human rights

Compliance Options

- Documentation of human rights strategy with reference to own mission statement based on legal frameworks (EU CSDDD, LkSG, CSRD, etc.) and international frameworks (UN Guiding Principles on Business and Human Rights, OECD Guidelines for Multinational Enterprises, etc.), proof of compliance with corporate due diligence obligations
- Appointment of a human rights officer
- Regular analysis and assessment of the human rights situation in the company and along the value chains and confirmation of this by top management (risk assessment for own company / for service companies, risk assessment by raw materials and countries of origin for key raw materials, etc.)
- Documentation of targets and measures relating to compliance with human rights and fair labour conditions within the company and along the value chain
- Documentation of activities and projects aimed at improving and ensuring the respect of human rights within the company (equal opportunities, decent work, adequate accommodation/housing, right to collective labour negotiations, right to employee representatives, etc.) and along the value chains (promotion of: access to sanitation, access to clean water, access to education; combating child and forced labour, combating the violation of land rights, etc.)
- Commitment of the company's own suppliers to respect human rights within the company and along the value chain (e.g. through a signed Code of Conduct, contracts, certifications such as SA 8000, SMETA etc.), as well as process descriptions for procurement / purchasing.
- Documentation of the training system for compliance with human rights (through analyses of needs, proof of training, effectiveness tests, etc.)
- Establishment of a complaints procedure or participation in an external complaints procedure (e.g. at trade association level) which also extends into the value chains and affected communities



II.23 Pay Equity

ZNU-Standard-Requirements

The company ensures that its employees are paid a fair, appropriate and non-discriminatory wage, i.e. permanent and temporary employees are categorised and paid at least in accordance with collective bargaining and statutory requirements. Among other things, sector surcharges and average calculations must be taken into account. If there is no collective bargaining agreement, employees are remunerated according to comprehensible assessment criteria.

In addition, the company works systematically to obtain information about the pay of employees in the value chains and to influence this in a positive way.

Compliance Options

- Proof of remuneration that is independent of gender, origin, religion, etc. and performance-related wages (e.g. via internal classification, average wages, commitment of the company to pay fair wages, etc.).
- Contracts of employees: Binding / compliance with collective labour agreements
- Proof of living wages or living income at the business site and along the value chains (e.g. according to the Global Living Wage Coalition)
- Proof of the ratio of the highest and lowest paid employees, as well as the median wage
- Transparent system for the remuneration of all employees according to objective criteria
- Service contracts, obligations of subcontractors to comply with fair, non-discriminatory wages
- Report on working hours and working location and remuneration, including for non-tariff employees, information on how many employees have been taken on as permanent employees
- Targets and measures for fair pay for all employees
- Documentation of the contract contents: Effective date of agreement, type of employment, job duties associated with position, scope of benefits (including working hours and days), pay and benefits, overtime conditions, termination procedures, sickness/injury compensation; notice provisions, compensation, holidays, working time arrangements, overtime arrangements, insurance benefits



II.24 Diversity

ZNU-Standard-Requirements

The company promotes diversity with the aim of equal treatment / equal opportunities for employees and applicants regardless of origin, age, gender, disability, religion, social circumstances, etc.

The company also analyses the composition of departments / leadership positions / executive management and works to ensure that these are balanced.

In addition, the company is working to promote a culture of diversity in society.

Compliance Options

- Documentation of the targets and measures for employee diversity at the business site, e.g. diversity statement, integration of people with a migratory background, inclusion, promotion of the compatibility of work and family, child and family care, flexible working time models, further measures regarding work-life balance and initiatives for the integration of disadvantaged people in the region
- Commitment to Article 7 of the UN Universal Declaration of Human Rights
- Documentation on the promotion of a culture of diversity through the company's own product range and services (no discriminatory labelling)
- Documentation on quota regulations, participation in committees taking diversity into account
- Documentation on the number of employees broken down by origin, age, gender, disability, religion, country, form of employment, fluctuation etc.
- Documentation on the promotion of a culture of diversity in society, including how it is addressed in job advertisements



II.25 Demography

ZNU-Standard-Requirements

The company takes demographic developments into account at planned intervals:

- in the company: for a forward-looking personnel policy to ensure room to manoeuvre for the future and
- in society: as an incentive for the development of age-appropriate products and services.

Compliance Options

- Documentation of targets and measures for a balanced age structure of employees (e.g. lifelong learning, dealing with career entry and exit, job changes, vocational retraining, care periods, etc.)
- Demographic check, workplace assessments, with a view to the demographic situation in the company
- Age-appropriate products and services that explicitly address demographic aspects
- Reporting on projects with stakeholder groups, e.g. job fairs/cooperation with universities/schools

Contact

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

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