

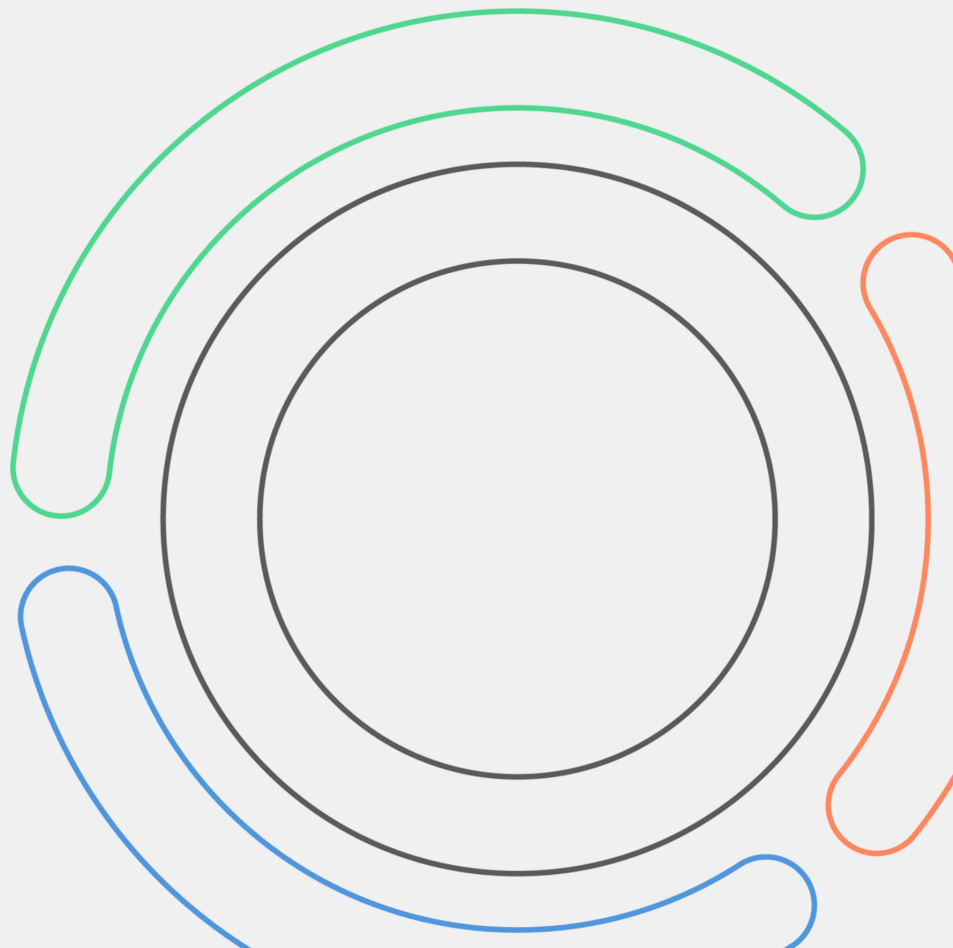
Z1

Objectives and Overview

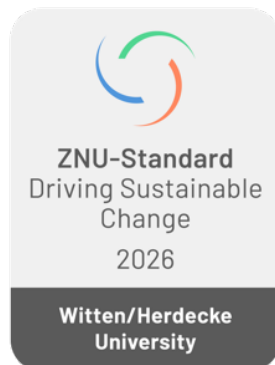
ZNU-Standard Driving Sustainable Change 2026

Christian Geßner, Axel Kölle,
Kesta Ludemann

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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.

ZNU - Zentrum für Nachhaltige Unternehmensführung
Private Universität Witten/Herdecke gGmbH
Alfred-Herrhausen-Straße 50
58448 Witten

Phone: +49 2302 926-545, E-Mail: znu@uni-wh.de, Homepage: www.znu-standard.com

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Z 1 Objectives and Overview

Welcome to the ZNU-Standard Driving Sustainable Change!

We are excited that you want to increase your active contribution to the transformation towards a more sustainable economy and society in a measurable and visible way. In order to support you in this, the ZNU-Standard Driving Sustainable Change of the ZNU - Centre for Sustainable Leadership at Witten/Herdecke University offers the following potential benefits to your company¹:

- Based on your existing strategies, structures and processes, your sustainability performance becomes holistically structured, measurable and visible.
- The continuous improvement of your sustainability performance at the business location and along the value chains is ensured – with a focus on your material issues.
- Sustainability risks and opportunities are recognised at an earlier stage; this will ensure that you have room for manoeuvre in a volatile, uncertain and complex environment; the resilience of your company is systematically strengthened.
- A positive learning and development dynamic is supported; the individual contributions of employees to safeguard the future of your company increase.
- The development of more sustainable products and services are promoted.
- A guideline that puts the focus on *taking action* while providing an ideal foundation for addressing diverse reporting requirements in a credible and efficient way.
- The positive perception of your company as a responsible and reliable partner among your business partners is strengthened; the committed, ongoing contribution to achieving regional and global sustainability goals becomes more visible.
- You are using the world's first accredited holistic sustainability standard.
- Your attractiveness as an employer increases.

The ZNU-Standard is scientifically based, developed together with numerous stakeholders (cf. Z 9) and proven in practice. It incorporates the Sustainable Development Goals of the United Nations (UN SDGs), EMAS, ISO 26000, ISO 14001, ISO 50001, GRI Standards, DNK and numerous other laws, standards and guidelines (such as CSRD/VSME, LkSG/CSDDD, EUDR) and breaks down the multitude of requirements for business activities in the most user-friendly way possible. In this way, the ZNU-Standard facilitates the proactive development of your company and offers guidance and inspiration for your corporate leadership.

Driving Sustainable Change stands for gradually taking on a greater responsibility for people and nature at the company and product level – from the company location to the value chain all the way to society. In doing so, it is

¹ 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.

important to keep both the global North-South divide and future generations in mind. Sustainable Leadership is a medium- to long term learning and development process that requires an open dialogue with a company's stakeholders.'

ZNU 2013, based on UN definition of sustainable development & EU definition of CSR

The internationally applicable ZNU-Standard Driving Sustainable Change initially has an internal effect which triggers a positive development dynamic in the company. The extent to which the company has achieved the measures that are required to be documented is checked and evaluated in internal and external assessments. In order to enable an assessment of the sustainability performance on the material sustainability issues for all stakeholders, at least three key objectives (at least one from each of the environmental, economic and social pillars) and their status quo must be communicated externally on the basis of indicators.

The ZNU-Standard considers the business location as well as the value chains and society and requires an in-depth examination of the company's material issues in all of these areas. The guidance around individual issues, such as climate, packaging (from the environmental dimension) or human rights and diversity culture (from the social dimension), ensures and promotes a dynamic and effective learning and development process within the company itself and along the value chains. The open dialogue with stakeholders inside and outside the company is supported and makes your sustainability activities more visible in politics and society. For example, your own company's contribution to the UN SDGs can be easily implemented and verified with the help of the ZNU-Standard Driving Sustainable Change.

At its core, a certification according to the ZNU-Standard Driving Sustainable Change ensures that the company has implemented 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 short, that your company operating more sustainable year after year.

With a holistic view, the ZNU-Standard focuses on *taking action*, i.e. on the operational processes for improving sustainability performance in the environmental, economic and social areas. It also covers corporate governance processes and thus promotes and demands a focus on material topics and the integration of sustainability into the organisation. In general, the holistic ZNU-Standard serves as a reliable basis for credible advancement and differentiation in the field of sustainability. The assessment and issuing of certification is carried out by independent third parties, i.e. by accredited, thus state-approved certification bodies. The assessors themselves are examined, approved, regularly trained and calibrated by the standard-setting body ZNU.

With the German Accreditation Body DAkkS establishing the accreditation capability of the ZNU-Standard Driving Sustainable Change 2026, another important step has been taken in terms of (international) recognition. In addition, the ZNU-Standard has already been listed in the



worldwide database of the ITC of the WTO since spring 2022 (www.standardsmap.org). The comparability, transparency and credibility is thus visible for all stakeholders of the standard.

The ZNU-Standard thus meets the highest requirements for quality, traceability and transparency. Certifications are subject to independent oversight and regular monitoring. The ZNU-Standard offers companies verified security as a basis for credible communication.

Overview of all Standard Documents

Below you will find an overview of all the ZNU-Standard documents Z 1 to Z 9, which collectively describe the contents and requirements of the ZNU-Standard. Comprehensive information about the ZNU-Standard can be found on the website www.znu-standard.com.

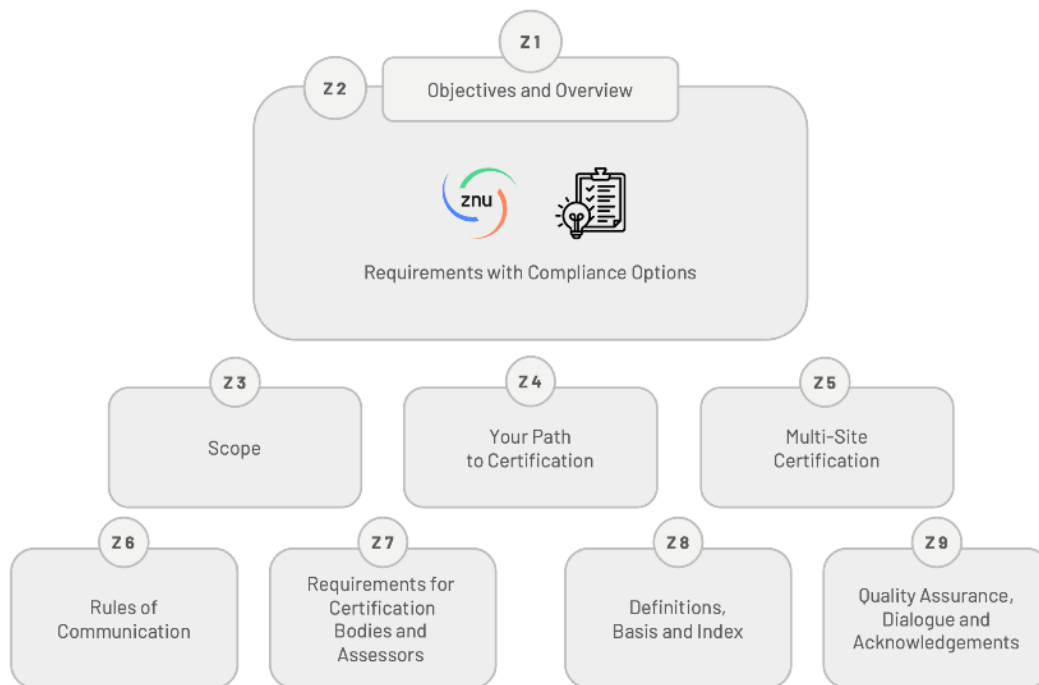


Figure 1(Z 1): Overview of all documents of the ZNU-Standard Driving Sustainable Change, own figure

A detailed overview providing a structured summary of all documents related to the ZNU-Standard is presented on the following two pages.

Overview of the Contents of the ZNU-Standard Documents

Z 1	Objectives and Overview
Z 2	Requirements with Compliance Options
Z 3	Scope
Z 4	Your Path to Certification • Z 4-1 Assessment Preparation, Planning and Effort Calculation • Z 4-2 Execution and Evaluation, Action Plan, Assessment Report • Z 4-3 Certificate • Z 4-4 Quality Assurance of the Certification Process • Appendix • List of Mandatory Documents • Sector Classification According to EA Code • Overview of Evaluation Methods and Minimum Sample Size per Requirement • Template of Action Plan
Z 5	Multi-Site Certification • Z 5-1 General Information and Requirements • Z 5-2 Planning, Sampling and Assessment Effort • Z 5-3 Execution, Evaluation and Assessment Report • Z 5-4 Certificates and Handling of Deviations
Z 6	Rules of Communication • Z 6-1 General Rules of Communication • Z 6-2 Reproduction of the Graphic Elements
Z 7	Requirements for Certification Bodies and Assessors • Z 7-1 Normative Documents and References to Definitions • Z 7-2 Licensing and Responsibilities of Certification Bodies • Z 7-3 Requirements for Assessors • Z 7-4 Guidelines for Certification Body Personnel with Review and Decision-Making Authority

Z 8	Definitions, Fundamentals and Index • Z 8-1 Principle of Materiality and Definitions • Z 8-2 Basics - Driving Sustainable Change as Dynamic Learning and Development Process • Z 8-3 Index
Z 9	Quality Assurance, Dialogue and Acknowledgements • Z 9-1 Quality Assurance and Dialogue • Z 9-2 Acknowledgements

Table 1(Z 1): Overview of the contents of the ZNU-Standard documents, own figure



Contact

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

ZNU – Centre for Sustainable Leadership (Zentrum für Nachhaltige Unternehmensführung)
Witten/Herdecke University (Universität Witten/Herdecke)
Alfred-Herrhausen-Str. 50
58448 Witten

Web: www.uni-wh.de/znu
www.znu-standard.com

Tel.: + 49 2302 926-545

Mail: znu@uni-wh.de

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