

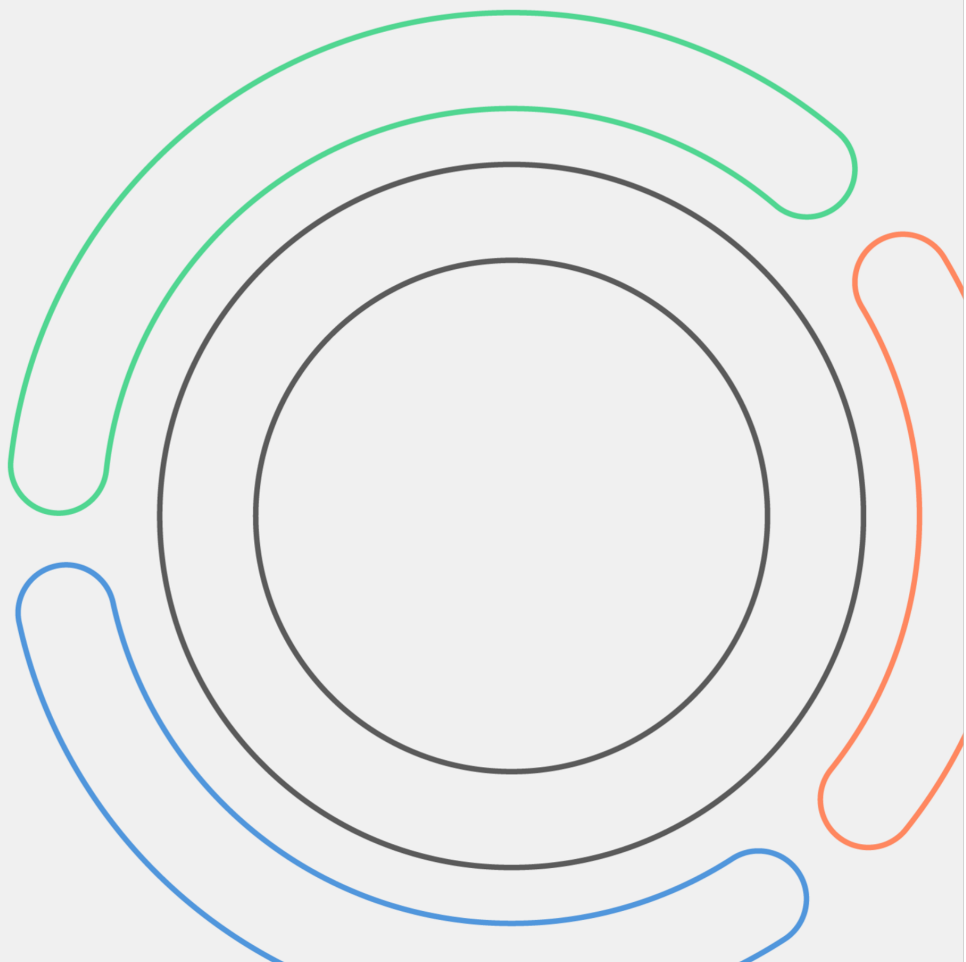
Z 8

Definitions, Fundamentals and Index

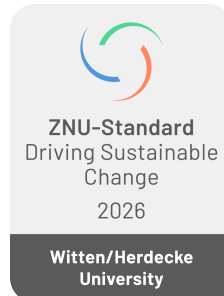
ZNU-Standard Driving Sustainable Change 2026

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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 8-1

Principle of Materiality and Definitions

Due to its great importance for the ZNU-Standard Driving Sustainable Change, the principle of materiality is first explained in more detail. The following contains further definitions and clarifications of terms from A for Accompanied assessments to V for Value chain, in order to bindingly establish a uniform understanding and use of the terms listed below.

Principle of Materiality

Sustainability must in principle be taken into account in all business processes¹. The company then decides, within the framework of its strategic guidelines, in which areas (activities, processes) it places the focus of its sustainability activities.

The prerequisite for this is the systematic identification of the material sustainability impacts (inside-out perspective) and the material sustainability influences (outside-in perspective), i.e. every company must examine, with the involvement of the respective stakeholders, which issues are of high relevance to the company's processes and products/services, and in which of these areas it can exert a particularly high degree of influence (cf. definition "Double Materiality"). This means that not only processes at site or company level must be taken into account, but also outsourced processes or, more generally, processes along the value chains (cf. Z 2, action field Early Detection).

In general, a sustainability issue is considered material if the actual or potential impacts of the company's business activities on the environment or society are classified as significant, or if risks or opportunities for the company arise from them.

By applying the principle of materiality in the ZNU-Standard, it is possible to take into account the diversity of companies in terms of size, sector, maturity of sustainability processes etc., and to design their specific further development towards greater sustainability in a targeted and effective manner.

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.

Definitions from A-Z

Accompanied Assessment

Accompanied assessments are always announced and carried out in agreement with the certification body and the ZNU-Standard company, either by the ZNU itself or by the accreditation body. An accompanied assessment can be conducted either on an occasion-specific basis (e.g. due to complaints) or as part of the standard setter's preventive quality assurance. In the event of a complaint, the work of the assessor during an assessment is reviewed by observing the procedure and evaluating the assessments made.

Assessment / Assessor

When the ZNU-Standard refers to an assessment, this means the determination of compliance with the ZNU-Standard requirements (on-site) including all necessary preparation and follow-up. The assessor evaluates on a sample basis (see below: Random Sample) whether the company has systematically 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.

In the context of the assessment, which is to be conducted in accordance with DIN EN ISO/IEC 17065², the status quo of the company is determined and its progress and commitment are assessed by independent third parties (assessor) using the following assessment methods (cf. Z 4 Appendix 3 for the assessment methods to be applied depending on the requirement):

- Document reviews (in the sense of DIN EN ISO/IEC 17020)³: Quantitative/qualitative analyses of all material data sets and documents are carried out here, which demonstrate compliance with the requirement in the form of written information. Document reviews, which take place in both Stage 1 and Stage 2, can be conducted on-site, remotely or in a combination of both. A document review must, if necessary, be supplemented by appropriate investigative methods in order to ensure that an adequate evaluation of the degree of fulfilment of the requirements is possible. An assessor must ensure that not only sufficient evidence documents are available, but also that the documented measures are implemented and 'lived'.
- Observations / Site walkthrough (in the sense of DIN EN ISO/IEC 17020)⁴: Behaviour, phenomena and processes are recorded through attentive observation. This also takes place during a walkthrough of the company in order to identify opportunities and risks.

² In accordance with clause 7.4 Evaluation

³ The assessment method 'document review' applied in the context of the evaluation – which is referred to as inspection in DIN EN ISO/IEC 17065, clause 6.2 – is to be carried out in this standard in the sense of DIN EN ISO/IEC 17020.

⁴ The assessment method 'observations / site walkthrough' applied in the context of the evaluation – which is referred to as inspection in DIN EN ISO/IEC 17065, clause 6.2 – is to be carried out in this standard in the sense of DIN EN ISO/IEC 17020.

- Interviews (in the sense of DIN EN ISO/IEC 17021-1)⁵: Multiple oral interviews with persons for the purpose of targeted information gathering, in particular to examine the extent to which a system is used that ensures the integration of sustainability issues into the structures and processes of the company. Interviews can be conducted in writing or in person. Personal interviews must be conducted with regard to central aspects. Where an on-site interview would be disproportionate, this may be conducted remotely.

In order to gather (additional) well-founded information within the framework of the evaluation, the above-mentioned assessment methods can, if necessary, be combined or supplemented by further appropriate methods.

Certification, Initial Certification

During certification, it is (for the first time) verified to what extent all ZNU-Standard requirements are fulfilled. The company's task in this process is to demonstrate the practical application of its documented procedures and to respond to the assessors openly and transparently.

The certification process begins with the application. The time required for an assessment can be found in Z 4-1.3 "Calculation of Effort" or in the offer of the approved certification body. The assessment itself begins with the preliminary document review (Stage 1) and the submission of the on-site assessment plan, and ends with the closing meeting on the last day of the assessment (Stage 2).

If no deviations are identified, the certificate is issued following internal evaluation and approval by the certification body. The certificate is valid for 3 years, provided that the annual surveillance assessments are completed successfully (cf. Z 4-3).

If deviations are identified, the company must have submitted a completed action plan with the corresponding evidence of the resolution of the deviations to the assessor within 8 weeks of the on-site assessment. Whether the certificate can be issued or whether a new on-site assessment or the submission of new documents is necessary is decided by the certification body (cf. Z 4-2.3).

Circular economy

The circular economy is a model of production and consumption in which materials and products are used, shared, repaired, refurbished or recycled for as long as possible. In this way, the lifecycle of products is extended on the one hand, and on the other, the utility of the resources used is maximised through recycling in order to continue generating value. The circular economy model thus stands in contrast to the traditional, linear economic model (the 'throwaway economy').

⁵ The assessment method 'interviews' applied in the context of the evaluation – which is referred to as audits of management systems in DIN EN ISO/IEC 17065, clause 6.2 – is carried out in this standard in the sense of DIN EN ISO/IEC 17021-1.

Climate Change Mitigation Investments

Climate protection investments are defined as expenditure on measures to avoid and reduce greenhouse gas emissions within the meaning of the Kyoto Protocol, measures for the use of renewable energies, and measures to improve energy efficiency and achieve energy savings (cf. Statistisches Bundesamt (Destatis) 2026). Not included in climate protection investments as defined here are other investments such as investments in the compensation of greenhouse gases or in corresponding certificates.

Comply or explain

For all requirements of the standard, compliance must in principle be demonstrated (*comply*). Site-specific circumstances must be taken into account. For points that are not applicable to the company or its sites, a brief explanation is required as to why this is the case (*explain*). These explanations may relate to an entire requirement (e.g. 'animal welfare' in the case of an automotive supplier) or to parts of a requirement (e.g. the exclusion of the Scope 3 category '3.04 Upstream and downstream transportation and distribution' in the case of a consulting company).

Corporate Due Diligence

Corporate due diligence, alongside state due diligence, forms the second pillar of the United Nations 'Guiding Principles on Business and Human Rights' and requires that companies

- a) *'avoid causing or contributing to adverse human rights impacts through their own activities and address such impacts when they occur;*
- b) *seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services through a business relationship, even if they have not contributed to those impacts.'* (UN Guiding Principle 13, DGCN 2014)

This responsibility *'applies to all enterprises regardless of their size, sector, operational context, ownership and structure'* (UN Guiding Principle 14, DGCN 2014). To fulfil this responsibility, companies must engage long-term with five elements: acknowledging responsibility; identifying risks; minimising risks; informing and reporting; enabling complaints.

The ZNU-Standard is a suitable tool for complying with corporate due diligence obligations and for continuously improving in the area of sustainability. In doing so, however, it is not limited solely to human rights, but takes a holistic view of sustainability.

CSR

The EU Commission defines CSR (Corporate Social Responsibility) as 'the responsibility of enterprises for their impacts on society' (European Commission, 2011, p. 7) and emphasises the particular role of companies as follows: 'Through CSR, enterprises can significantly contribute to achieving the objectives pursued in the EU Treaty, namely sustainable development and a highly competitive social market economy.' (European Commission 2011, p. 4).

Double Materiality

The principle of double materiality (double materiality) was introduced by the EU Commission in 2019 in the context of sustainability reporting. It is a central element in particular within the framework of the Corporate Sustainability Reporting Directive (CSRD). Double materiality states that in the materiality analysis of sustainability issues, taking into account the stakeholders, two perspectives must always be examined. On the one hand, the actual and potential impacts of a company's business activities on the environment and society (inside-out perspective, also known as impact materiality), and on the other, the opportunities and risks of sustainability issues for the company's concerns (outside-in perspective). The outside-in perspective is frequently limited to financial aspects (also referred to as financial materiality), i.e. a sustainability issue is material from an outside-in perspective when it has impacts on a company's financial concerns. This limitation to purely financial concerns does not apply in the ZNU-Standard, meaning that outside-in impacts that have no direct financial effects on the company must also be taken into account. In general, a sustainability issue is considered material if either risks or opportunities for the company arise from it, or if the actual or potential impacts of the business activities on the environment or society are classified as significant (cf. "Principle of Materiality" at the beginning of this chapter). In summary, from a methodological perspective, the following steps are to be carried out for the double materiality analysis: inside-out, outside-in and stakeholder analysis.

Driving Sustainable Change

'Driving Sustainable Change means gradually taking on more responsibility for people and nature at company and product level – from the company's site via the value chains to society. Both the global North-South divide and future generations must be kept in mind. Driving Sustainable Change is a medium- to long-term learning and development process that requires an open dialogue with the company's stakeholders.' (ZNU 2013, based on the UN definition of Sustainable Development & EU definition of CSR).

Extension Assessment

During the validity period of the existing certification, an extension assessment can take place if, for example, in the context of a multi-site certification an additional site is to be included prior to the scheduled surveillance assessment or re-certification, or if the scope of the certification changes in some other way. Following a successful assessment, the report thereof is appended to the actual assessment report and the certificate can be extended to include the new site(s) or area(s). The updated certificate retains the same validity period as the existing certificate.

Follow-Up Assessment

A follow-up assessment becomes necessary when the issuance or maintenance of a certificate is no longer justified. During a follow-up assessment, only the standard requirements affected by the deviation are examined. Should further deviations be identified, a complete assessment for certification or surveillance must automatically take place. The follow-up assessment must be conducted within 3 months of the previous assessment, ideally by the same assessor who

conducted the previous assessment. If this does not take place, a complete assessment for certification or surveillance must be conducted again.

Holistic Learning and Development Process

The holistic learning and development process 'Driving Sustainable Change' is a topic-oriented integration process into the existing processes of the company. Holistic is understood in the sense of sustainability to refer to the three areas of environment, economy and social affairs, as well as additionally to sustainable corporate management. The 47 requirements of the ZNU-Standard, consisting of Part I, Sustainable Corporate Leadership, and Part II, the sustainability issues from the areas of environment, economy and social affairs, thus form the basis for becoming more sustainable year by year. The ZNU-Standard thereby offers a comprehensive, measurable foundation for sustainable development and systematic progress. This holistic process is usefully integrated into the existing corporate management in order to present and evaluate the continuous development in a measurable way.

ILO Core Labour Standards

The ILO core labour standards, also known as the core conventions of the International Labour Organization (ILO), are social standards intended to ensure humane working conditions and adequate occupational safety within the framework of the world trade order. They were established in a declaration of the ILO in June 1998 and last supplemented in 2022. They are valid regardless of the level of development of a country and cover the five areas of freedom of association, prohibition of discrimination in employment and occupation, abolition of child labour, occupational safety and health and elimination of forced labour.

Indicators / Data Points

In order to be able to map complex operational structures, facts and processes in a condensed and simplified manner, measurement instruments are required. In addition to directly observable metrics or key figures, indicators can be used to indirectly map facts that cannot be directly measured or observed. Indicators thus reflect complex or difficult-to-describe states in order to derive conclusions and measures from them. A distinction can be made between quantitative indicators (states that can be described with a number, relating to quantity) and qualitative indicators (states that can be described on the basis of assessments, relating to quality).

Internal Assessment of ZNU-Standard Requirements

An internal assessment of the ZNU-Standard requirements is carried out by a responsible person within the company itself or on behalf of a company, in order to identify and realise improvement potential with regard to sustainability performance. The aim of this internal assessment is to determine whether the organisation has effectively implemented and fulfilled the requirements of the ZNU-Standard. It is therefore necessary to review compliance with the requirements at planned intervals (at least once a year), to document this (internal assessment report) and to derive measures from the results. The internal assessment is an essential component of the

company's ongoing learning and development dynamic. The internal assessment must be planned in writing, conducted by trained persons and recorded. In doing so, one's own area may not be reviewed, and any measures arising from the results must also be documented and tracked. In the external assessment conducted by the certification body, the review of the internal assessment reports including the planning and implementation of measures plays a significant role.

International Bill of Human Rights of the United Nations

Based on the Universal Declaration of Human Rights, proclaimed by the United Nations General Assembly in 1948, the United Nations drafted two human rights covenants in 1966: the International Covenant on Economic, Social and Cultural Rights and the International Covenant on Civil and Political Rights. Both were adopted in 1976 and have since formed, together with the two optional protocols to the Civil Covenant, the International Bill of Human Rights. It is the foundation of international human rights and defines 30 rights to which every person is entitled, 'without distinction of any kind, such as race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status' (United Nations (UN), 1948).

K.O.

A K.O. is issued in a ZNU-Standard assessment by the assessor when the company demonstrably fails to become more sustainable step by step. This means that the sustainable corporate management and the further development of the company in its material sustainability issues are so impaired that the integrity of the ZNU-Standard is endangered. The following cases with regard to the requirements set out in Z 2 lead to a K.O.

- More than 3 requirements in Part I (Sustainable Corporate Leadership) of the ZNU-Standard are rated with a deviation (D)
- More than 7 requirements in total (Parts I & II) are rated with a deviation (D)

In the event of a K.O., no certificate is issued, or the certification is suspended within 3 days by the certification body (see definition 'Suspension / Withdrawal of Certification'). A follow-up assessment is required in every case.

Living Wages and Living Income

Fair remuneration or a fair income is a human right, as defined by the United Nations in Article 23 of the Universal Declaration of Human Rights (United Nations, 1948). Living wages and living incomes are the amount that secures one's own existence / a dignified standard of living for oneself and one's family. This takes into account not only basic needs such as food, water and housing, but also expenditure on education, medical care, transport, clothing and reserves for emergency situations. The distinction between living wages and living incomes lies in the employment relationship. While the term living wages is used for employees, the term living income is used for self-employed persons (usually smallholder farmers). Living incomes and wages differ from the statutory minimum wage, which although generally pursuing the same

purpose (securing a fair income that covers all expenditure necessary for the standard of living), is subject to political constraints. Due to potentially longer political processes and high inflation rates, the statutory minimum wage is often significantly lower than a living wage / living income.

Mandatory Documents

In order to be able to carry out a smooth assessment, the following documents are required at the latest by the start of the (on-site) assessment. These may, by agreement with the certification body, be sent in advance (e.g. within the framework of the pre-assessment Stage 1) or presented at the start of the on-site assessment (Stage 2). These documents relate directly to central requirements of the standard and are required for a successful certification. A template for requesting these documents is provided by the standard setter (cf. Z 4, Appendix 1). Certification bodies may use this template to ensure timely submission and to specifically request the necessary documents.

List of the 13 Mandatory Documents

Document Name	Requirement
Sustainability Risk and Opportunity Assessment	I.1.1
Stakeholder Analysis	I.1.2
Materiality Matrix / Analysis	I.1.3
Sustainability Philosophy / Mission Statement	I.2
Code of Conduct or comparable statement (reference to value chains)	I.2
Objectives incl. indicators and action plan	I.3.1, I.6.2
Organisational chart / documented responsibilities	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 objectives for environment, economy and social affairs & respective status quo	I.7.1
Carbon footprint	II.1
Documentation of objectives and measures regarding compliance with corporate due diligence obligations with respect to human rights	II.22

Table 1 (Z 8-1) List of mandatory documents for an assessment under the ZNU-Standard, own representation

Mandatory KPIs and Data Points

IMPORTANT!

At its core, the company must collect at least qualitative and/or quantitative sustainability indicators for its material issues (see requirement I.6.2 Diagnosis / Performance) on the basis of which the degree of achievement of the company-specific objectives and milestones can be adequately represented.

In order to be able to better measure and communicate the sustainability performance of all ZNU-Standard users and thus the effectiveness of the approach in the future, the following indicators / data points on education, climate, finance, health and human rights must additionally be documented as mandatory in the annual assessment report; regardless of whether they are already part of the company-specific measurement system.

Indicators and Explanations	Data Points
Employees who have been trained in sustainability Training (face-to-face or digital) must be provided by a competent person appointed by the company. Alternatively, training may be self-study if followed by an effectiveness assessment. Training always takes place during working hours. Participation in the training is documented.	• Absolute number of employees who have participated in at least one training on the topic of sustainable transformation in the last financial year • and their share in the total workforce in %
Absolute GHG-emissions (Scopes 1,2,3) See explanatory notes below in the 'Scopes' section of this document	• Absolute Scope-1 Emissions in tCO₂e, per financial year • Absolute Scope-2 Emissions in tCO₂e (market-based), per financial year • Absolute Scope-3 Emissions in tCO₂e (to be collected at least every 2 years)
Climate Mitigation Investments Climate mitigation investments are investments in • Avoidance & reduction of greenhouse gases, • The use of renewable energies and • Energy savings & increasing energy efficiency. This does not include other investments such as investments in the compensation of greenhouse gas emissions or corresponding certificates.	• Absolute amount in € invested in climate mitigation in the last financial year
Employees who have participated in occupational health measures Health measures are those that meet the requirements of § 20b SGB V para. 1 (German Social Code) for health promotion in companies, e.g. exercise and nutrition programmes, courses on stress management and relaxation, management training on conflict management, seminars on limiting the consumption of addictive substances (e.g. with regard to smoking at the workplace).	• Absolute number of employees who participated in at least one occupational health measure in the last financial year • and their share of the total workforce in %
Projects supported to improve the compliance with human rights Eligible projects are those that contribute to the following challenges: access to clean water, sufficient food, sanitation, education, combating child and forced labour, promoting equal opportunities, decent work, adequate housing / accommodation, freedom of assembly, combating the violation of land rights.	• Number of funded projects involving suppliers per fiscal year aimed at improving compliance with human rights, or • Number of funded projects in the Global South per fiscal year aimed at improving compliance with human rights

Table 2 (Z 8-1) Overview of the five mandatory indicators / ten data points, own presentation

Micro-Enterprises

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.

Office Assessment

An office assessment is conducted by the ZNU as standard setter at an approved certification body and serves to review the ZNU-Standard certification system as part of preventive quality assurance. This takes place once every three years or on an occasion-specific basis (e.g. in the event of a complaint). In the latter case, the aim is to review the work of the certification body in the case of the certification procedure in question on the basis of records and other documents. Through the regular office assessments, the quality of selected certification procedures as well as the competence management of the certification bodies is reviewed. Office assessments are always announced in advance and discussed with the certification body.

Planetary Boundaries

An international team of scientists around Swedish Professor Johan Rockström published the concept of planetary boundaries in 2009, which makes statements about the health of the Earth and the foundations of human life (Rockström et al., 2009). Part of the author team presented an update and further development in 2015, and in 2023 the planetary boundaries were further specified by Richardson et al. Nine global processes are formulated that determine the resilience and load limits of the planet and which are subject to human intervention (e.g. climate change, loss of biodiversity, ocean acidification, land use). They define threshold values / ecological tipping points that signal irreversible and sudden environmental changes that limit the habitability of the Earth for humanity.

Pre-Assessment

Prior to the first on-site certification, a remote pre-assessment of the company is carried out by the certification body in order to verify and evaluate the certifiability of the company. At the discretion of the certification body, the pre-assessment may also take place on-site. This involves examining whether the key processes for greater sustainability have already been implemented and whether the company has applied the normative requirements of the ZNU-Standard to its activities. For this purpose, the company must send the required evidence and corresponding documents and information to the certification body with sufficient lead time. Eight weeks before the date of the on-site assessment is recommended. It follows that the assessment within the framework of the initial certification takes place in two steps (in accordance with DIN EN ISO/IEC 17021-1, clause 9.3.1.1), namely Stage 1 "Pre-Assessment" and Stage 2 "On-Site Assessment". The pre-assessment (Stage 1) takes place remotely and in every case prior to the first on-site assessment of the company, and can be supplemented with further evidence to determine certifiability if necessary. If weaknesses exist, these must be resolved prior to or by the time of the on-site assessment (Stage 2)(cf. Z 4-2.4).

Random Sample, Risk-Oriented Selection of Evidence

For certification under the ZNU-Standard Driving Sustainable Change, representative samples in the form of objective evidence (through document reviews, observations/site walkthroughs and/or interviews) are collected for all requirements (cf. Z 2) primarily during the assessment, both in advance and on-site – cf. above: "Assessment".

The minimum sample size for the assessment is explained in Z 4-2.1. The scope of the sample for a multi-site certification is not elaborated further here, but is based on IAF MD 1. Further explanations can be found in Z 5.

In principle, the sampling method should ensure that it is authoritative and unassailable, meaning that the sample must be selected in such a way that it reflects the structural characteristics of the population and does not exhibit any systematic bias. This requires, on the one hand, an appropriate sample size in relation to the population, and on the other, the sampling technique should be appropriate and comprehensible. Since the first point is addressed in each of the Z documents, the focus here is on the technique, the method and the selection criteria.

In order to make a representative statement about the status quo, development and commitment to sustainability performance, a risk-oriented random sample is to be drawn by the assessor. First, the various processes/areas of the company are assessed with regard to their risk and subsequently weighted. Processes/areas with a higher risk are given a higher probability of being included in the sample. Within these weighted risk categories, a random sample is then drawn. The risk-oriented random sample provides a high degree of assurance that the sample is representative and not biased. The selected processes/areas are then assessed in depth. For this purpose, the assessment methods of document reviews, observations/site walkthroughs and/or interviews are used (cf. Assessment). Depending on the results of the sample, the risk assessments, the sample size and/or the method can be adjusted.

Assessors ensure that sufficient evidence is provided for an evaluation. The sample is determined by the assessor. In order to ensure adequate assurance of verification across the population of learning and development processes to be assessed, the following should be taken into account by assessors when selecting the sample:

- Identification of the population
- Assessment of the characteristics of the population, for example with regard to homogeneity and structural characteristics
- Definition of the assessment objective: is it, for example, the monitoring of a process, a review of data in the form of documents, or compliance with guidelines?

After determining the appropriate sample size, the assessment method is applied (cf. Z 4 Appendix 3); the results and the procedure for determining the sample and conducting the assessment are then documented by the assessors.

Re-Certification

Every 3 years, the status quo and progress of the sustainability performance at the site and along the value chains of the company are thoroughly reviewed. Regulations for multiple sites are explained in Z 5. Upon successful re-certification, the certificate is extended by a further 3 years.

Prior to re-certification, a company may choose to change the assessor in order to enhance the learning dynamic of the company through fresh perspectives. This is not mandatory, however (cf. Z 4-1.1).

Re-certification takes place 3 years after the initial certification or 3 years after the previous re-certification. It must generally be completed before the certificate expires, meaning that any deviations identified must also have been resolved or their processing in the action plan accepted by the assessor or the certification body. If this deadline is not met, the certification loses its validity and the standard setter must be informed promptly. The ZNU-Standard certificate may no longer be used and the ZNU-Standard certification may not be advertised. In exceptional cases (cf. Z 4-3.2), re-certification can be made up for up to 6 months after the certificate has expired. The new certificate validity period is based on the reference date of the expired certificate. If re-certification does not take place within the 6-month deadline, a new complete 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 certificate validity period may in individual cases be agreed between the certification body and the company.

If a certified company has a justified wish to change the annual reference date, this is only possible at the time of re-certification. For an earlier date, the corresponding assessment must be brought forward; for a later date, a one-time postponement of an assessment by up to 3 months after the reference date is possible. Approval from the certification body must be obtained. Following the successful completion of the re-certification procedure, the company then receives a new certificate with a new validity period (which does not connect to the end of the previous certificate). The same applies here: the action plan must be completed within 8 weeks of the on-site assessment and sent to the assessor together with the corresponding evidence that the deviations have been resolved. Examples of this are listed under Z 4-3.2. As with surveillance audits, any changes to processes and/or company data must be submitted in advance by the company to the certification body in writing, along with the relevant documentation. Decisions regarding rescheduling are made and approved by the certification body and forwarded to the standards setter.

Remote-Assessment

In the context of remote assessments, a company is assessed wholly or partly from a distance (remotely). As a general rule, assessments under the ZNU-Standard should take place on-site. However, this may not always be expedient due to various factors (size of a site, limited activities, travel effort, etc.). In these cases, assessments may also take place remotely.

Surveillance assessments may be conducted wholly or partly remotely to verify the certification. In justified exceptional cases, this is also possible for initial certifications and re-certifications.

The precise regulations are explained in Z 4-2.2 'Remote Regulations'. It is the responsibility of the certification body to ensure that, in the event of a remote assessment, all necessary information and documents for conducting the assessment are available from the company.

If the assessment or parts thereof are conducted remotely, the certification body must ensure that all assessors and other parties involved have the competences and skills to use the technology effectively. The assessor must be aware of the risks, limitations and possibilities of the technology used and must be able to assess its impact on the assessment.

In addition to the regulations mentioned 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.

Scopes

According to the GHG Protocol, the emissions of the company under review are divided into three categories, known as scopes (cf. <https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf>):

- **Scope 1:** Direct emissions that arise directly at the company (e.g. from the production of heat or the operation of the company's own vehicle fleet).
- **Scope 2:** Indirect emissions from purchased energy (e.g. electricity, steam, heating or cooling).
- **Scope 3:** Other indirect emissions arising in upstream and downstream value chain stages (e.g. from the extraction/production and transport of raw materials, employee commuting or business travel using means of transport that are not leased or owned by the reporting company).

Furthermore, according to the GHG Protocol, two approaches are to be distinguished for calculating the indirect emissions arising from the purchase of electricity (Scope 2):

- **Location-based calculation:** The electricity in the grid comes from various sources (combustion of natural gas/coal, renewable energies, etc.) that are of varying emission intensity. The calculation of these indirect emissions is based on average factors for electricity generation in a region or country.
- **Market-based calculation:** This is based on the specific emission factor of the purchased electricity product. For green electricity, for example, this is generally 0.00 kg CO₂e/kWh. The market-based approach is thus intended to create incentives for selecting more ecologically sound electricity products.

Stakeholder

A stakeholder (or interested party) is a natural person, a legal entity or a group that has an interest in the course or outcome of a process (e.g. a project, the business activities of a company, direct or indirect business relationships) or in the development of a company. There are two main types of stakeholders:

- Affected stakeholders: persons or groups whose interests are or could be positively or negatively affected by the course or outcome of a process.⁶
- Interested stakeholders: persons or groups who have an interest in the course or outcome of a process (e.g. the sustainability activities of a company) but are not directly affected by it.⁷

The ZNU-Standard Driving Sustainable Change regards every company as a societal actor that interacts with its ecological, economic and social environment and is thus in exchange with the most diverse internal and external stakeholders. Within the framework of sustainable corporate management, the company must therefore identify and assess their interests in dialogue with the stakeholders and reconcile them with its own business interests (cf. Z 2 action field Early Detection).

Surveillance

Annual surveillance assessments must be conducted to maintain the validity of a certification under the ZNU-Standard. Regulations for multiple sites are explained in Z 5. During the surveillance assessment, in addition to all ZNU-Standard requirements, the proper use of the certificate and, where applicable, the ZNU-Standard logo, as well as the effectiveness of the corrective measures relating to the deviations from previous assessments, are evaluated. Particular attention is paid to the solutions developed for the findings documented in the previous year, in order to be able to identify the sustainable development and learning dynamic of the company.⁸ This means that the determination of compliance with the ZNU-Standard requirements (on-site) takes place within the framework of the evaluation of the status quo by means of document reviews, observations and interviews, in particular through the assessment of the progress of sustainability performance (annual report 'Driving Sustainable Change') and the commitment of the people within the company.⁹ **The surveillance assessment thus fully verifies the validity of the statement: 'The company is becoming more sustainable year by year.'**

Surveillance assessments take place 1 year and 2 years after the previous initial certification / re-certification.¹⁰ The date of the first surveillance assessment following the initial certification is a maximum of 12 months after the annual reference date (example: if the annual reference date is 22 May, then the 1st surveillance assessment must be completed by 21 May of the following year

⁶ Examples include, in addition to the owners/shareholders (e.g. right to dividends), the employees including management (e.g. right to employment, job security), the customers (e.g. right to quality and reliability), the suppliers (e.g. right to timely payment), employees in the value chains (e.g. right to fair wages), affected communities (e.g. right to environmental protection) and nature (e.g. right to environmental protection and sustainable use of natural resources).

⁷ Examples include capital markets and lending institutions (e.g. right to risk provisioning, risk transparency), the state (e.g. right to tax payment) and the public: parties, associations, churches, media, non-profit organisations, etc. (e.g. right to support of the common good, science, culture, etc.).

⁸ Recommendation for surveillance assessments: The assessment plan should allow sufficient time at the beginning of the surveillance assessment for a discussion with the sustainability contact person. This time is used to discuss changes in material issues, explanations on sustainable company development, company projects and their results since the previous assessment, and explanations on the measures arising from findings and/or deviations from previous internal and external surveillance assessments.

⁹ The basis for the selection of evidence is formed by the means of compliance set out in Z 2. How many evidence items beyond the minimum sample and which ones are selected during the assessment is at the discretion of the assessor or the certification body (cf. Z 4).

¹⁰ A surveillance assessment takes place at least once per calendar year, i.e. for annual reference dates around the turn of the year, this must be taken into account when scheduling the surveillance assessment.

at the latest). All subsequent surveillance assessments must be conducted and completed within a time window of 3 months before and after the annual reference date – the annual reference date always refers to the certificate validity. Approved postponements of surveillance assessments do not affect the validity period of the certificate.

If the deadlines for the surveillance assessments (cf. Z 4-3) are not met by the company, the certification is initially suspended by the certification body for a maximum of 3 months (see definitions 'Suspension / Withdrawal of Certification'). A suspension of the certification is only possible within an ongoing certification cycle. If the surveillance assessment is not made up during the suspension period and any deviations identified are not fully and demonstrably resolved, the certification must be withdrawn by the certification body after the 3 months have elapsed (cf. Z 4-3). Possible reasons for an extended suspension include serious events that are outside the company's sphere of influence, such as political instability, pandemics, floods or other natural disasters. In the particularly serious individual cases mentioned above, one assessment in the course of the certification cycle may be omitted. This decision lies at the discretion of the certification body. Should the company terminate the contract of its own accord during an ongoing certification cycle, the certificate is withdrawn by the certification body no later than 3 months after the date of termination.

If no deviations are identified during the surveillance assessment, the certificate remains valid. If deviations are identified, the company must have submitted a completed action plan with the corresponding evidence that the deviations have been resolved to the assessor within 8 weeks of the assessment. Changes to company processes and/or company data must be submitted in writing by the company to the certification body in advance together with the corresponding documents.

Sustainable Development Goals (SDGs)

The 2030 Agenda of the United Nations (UN) with its 17 Sustainable Development Goals (SDGs) and the associated 169 sub-targets is a comprehensive programmatic framework for the realisation of a globally sustainable society – it is the future contract of the world community for the 21st century.

The aim of the 2030 Agenda is to make global development socially, ecologically and economically sustainable and thereby to strongly advance the transformation of economies towards a significantly more sustainable and inclusive development. Climate change, loss of biodiversity, poverty, hunger and economic activity frequently associated with high resource consumption show that a global change of course is necessary. The 2030 Agenda follows the principle of leaving no one behind, including the world's weakest and most vulnerable, and has the ambition of also securing the opportunity for a fulfilling life for future generations (BMUV, n.d.).

Suspension / Withdrawal of Certification

Some situations can lead to the suspension of a certification. This is the case, for example, when the deadlines for a surveillance assessment are not met or a K.O. occurs during an assessment (see below: K.O.). In the event of a suspension of a certification, the company and the standard

setter are informed promptly by the responsible certification body of the date from which and the duration for which the certification is suspended. If the required assessment or follow-up assessment is not made up or conducted within the suspension period, the certification must be withdrawn after no later than 3 months (cf. Z 4-3). In particularly serious individual cases (in the event of serious circumstances that are outside the company's sphere of influence, such as political instability, pandemics, floods or other natural disasters), one assessment in the certification cycle may be omitted. This decision lies at the discretion of the certification body. Information about the withdrawal of the certification must be communicated to the standard setter promptly and without being requested to do so by the responsible certification body.

During the suspension or following the withdrawal of the certification, the company may no longer use the ZNU-Standard certificate and may not advertise with the ZNU-Standard certification or the ZNU-Standard logo or key visuals (i.e. no further use of any advertising materials containing any reference to the certification). Compliance with these rules by the company is monitored by the certification body. Upon suspension of the certification, the company is marked as "suspended" in the standard setter's list of certified companies. Companies whose certifications have been withdrawn are removed from the list of certified companies.

Transitional Risks

Transitional risks are risks that arise as a result of the transformation to a more sustainable economy. They are generally temporary in nature and are understood in the sense of the ESRS as climate-related transition risks (e.g. relating to technology or market prices). These are contrasted with physical risks, which result from naturally occurring events or physical conditions.

Unplanned Assessment

The standard setter / the certification body reserves the right, in the event of a complaint or justified suspicion (cf. Z 4-4 and Z 9-1), to carry out an unplanned on-site assessment. In order to ensure the presence of an informed person at the site, an unplanned assessment is announced to the company 24 hours before the appointment. Unplanned assessments have no impact on the usual frequency of certifications. During unplanned appointments, only selected requirements are evaluated. If a deviation is identified, the appropriate type of subsequent assessment is determined (ranging from a review within the framework of the next surveillance assessment to a complete re-certification) in order to ensure that the deviation(s) have been fully resolved.

Value Chain

In order to find a uniform use of language for manufacturing companies as well as service companies or other organisations, the value chain in the ZNU-Standard is understood as the totality of all activities of a company, i.e. across the entire lifecycle of products and services. Through the application of the ZNU-Standard, the economic, ecological and social impacts, risks and opportunities of business activities are therefore to be taken into account from primary

production / procurement / creation through to the use and disposal phase. In addition, it should be the goal of every company to close the cycles for the best possible use of products and resources along its value chains (cf. circular economy).

Z 8-2

Fundamentals of Driving Sustainable Change as a Dynamic Learning and Development Process

The following presents the fundamentals of the ZNU-Standard Driving Sustainable Change. In principle, the ZNU-Standard assesses the holistic learning and development process "Driving Sustainable Change" in organisations/companies. It focuses on "taking action", i.e. on the operational processes at the site and along the value chains for improving sustainability performance in the areas of environment, economy and social affairs.

Before looking more closely at the three phases of integrating sustainability into corporate strategies and processes (ZNU phase model), the term "Driving Sustainable Change" will first be derived in detail.

Companies are confronted with a variety of requirements around the topic of sustainability, such as those relating to climate protection, packaging, animal welfare, biodiversity or also demographics and a culture of diversity. These requirements are formulated by various internal and external stakeholders and require a dynamic learning process towards greater sustainability.

The wide range of interpretations associated with the openness of the concept – what sustainability means in the respective subject area, how interactions are to be assessed – and the difficulties of measurement associated with this complexity represent central challenges, particularly for small and medium-sized enterprises.

To help companies deal with these difficulties, a framework is needed on the one hand that structures existing activities and identifies gaps, and on the other hand a consolidation of prevailing interpretations is required, i.e. a uniform understanding of what belongs to corporate sustainability and how it is to be assessed.

Against this background, the ZNU has in recent years focused on the development of scientifically sound and at the same time application-oriented approaches to sustainability evaluation at company and product level – in the sense of transformative science. Characteristic of the ZNU approach is, on the one hand, the topic-oriented approach that places climate protection, innovation, human rights along the value chains, etc. at the forefront rather than the respective departmental logic. On the other hand, emphasis is placed on the targeted linking of systemic and mechanistic approaches, so that despite the holistic perspective, applicability to business practice with concrete checklists, for example for individual departments, is maintained. With regard in particular to the integration of sustainability into existing practice, the following principle has proven particularly helpful: "Think / Act / Measure / Communicate".

In general, measurable development towards sustainability is at the centre of efforts. Accordingly, the term "Driving Sustainable Change" is used here. The term "Driving Sustainable Change" emphasises on the one hand the character of the regulatory idea of sustainability as a learning and development process; in addition, the notion of sustainable business points to the role of a company as a societal actor.

„Driving Sustainable Change means gradually taking on more responsibility for people and nature at company and product level – from the company's site via the value chains to society. Both the global North-South divide and future generations must be kept in mind. Driving Sustainable Change is a medium- to long-term learning and development process that requires an open dialogue with the company's stakeholders.“ ZNU 2013, based on the UN definition of Sustainable Development & EU definition of CSR

This definition reflects, on the one hand, the EU Commission's understanding of Corporate Social Responsibility, according to which CSR is a concept that serves as a basis for companies to

identify their impacts on society and to integrate them into the core strategy of the company in collaboration with stakeholders. On the other hand, the responsibility towards future generations is integrated, which is emphasised in the United Nations' definition of sustainability:

„Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.“ World Commission on Environment and Development, 1987

The scientific basis of the ZNU instruments is the phase model developed by Geßner in 2008 for the topic-oriented embedding of sustainability in strategic management, which incorporates the work of Dyllick, Schaltegger, Schulz, Steger and Hülsmann, among others, and integrates them into a dynamic framework for the presentation and evaluation of sustainability strategies. The model is briefly presented below. Driving Sustainable Change is seen here primarily as a learning process that derives its dynamics from the topic orientation and the interaction with stakeholders. Depending on how far sustainability as an overall concept is used in strategic management and how openly sustainability topics such as climate change, globalisation and demographic change are approached as entrepreneurial challenges, three phases of sustainability orientation can be distinguished.

In the model, the x-axis describes the extent to which there is early detection of sustainability challenges, how intensively these are taken into account in one's own operations, and to what extent developed solutions to material challenges are carried into the market and non-market environment of the company. The y-axis shows whether the solutions have a short-term individual project character or are rather conceptually anchored at management level and become systematically effective. According to Geßner, three phases of sustainability integration emerge in the recursive learning cycle.

- Phase 1

‘Sustainability Management’ describes a limited understanding of CSR that manifests in PR-effective individual projects and focuses on short-term success. However sensible measures such as the use of energy-saving light bulbs may be, when they are not embedded in concepts for the systematic improvement of material and energy efficiency, such sustainability management is frequently perceived by the environment merely as a "flash in the pan" or a "green fig leaf".

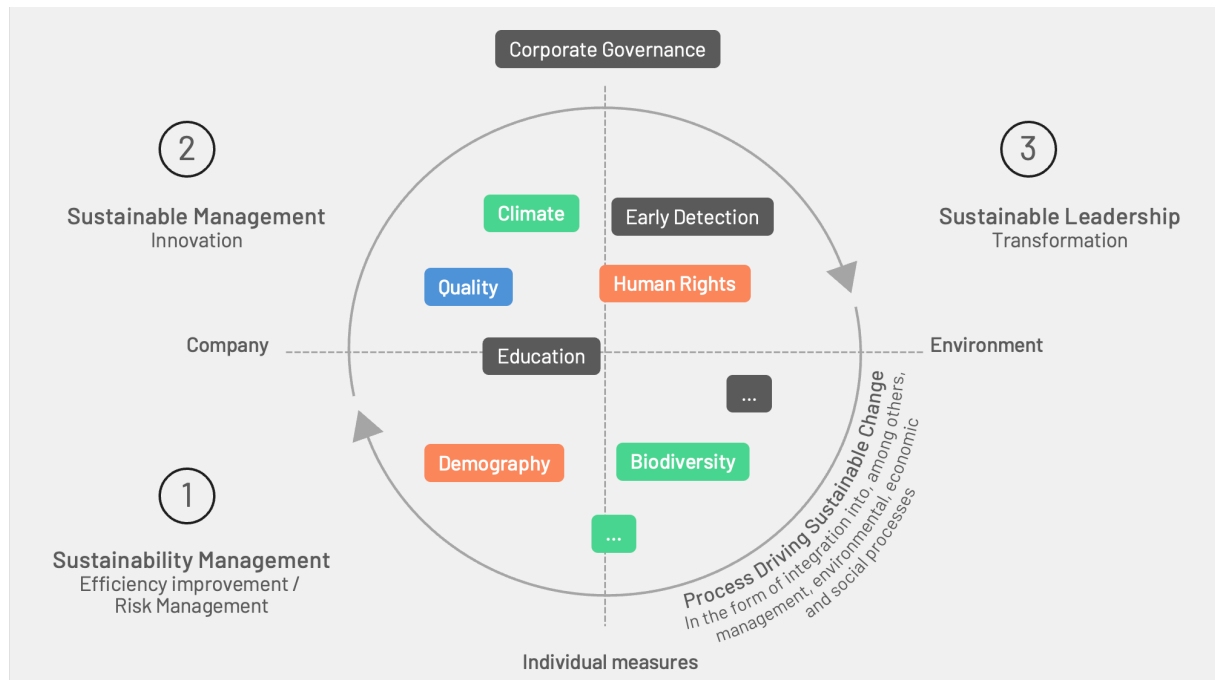


Figure 1: (Z 8-2): Topic-orientated integration of sustainability into corporate governance in 3 phases, own figure; Source: Geßner et al. 2013, p. 10, closely based on Geßner 2008, p. 212

- Phase 2

‘Sustainable Management’ emphasises the cross-cutting nature of sustainability issues. The aim here is to integrate sustainability systematically and across all departments for all areas of management, thereby generating sustainable competitive advantages that are difficult to replicate. The main motivation for greater sustainability remains the business case, with cost and efficiency thinking oriented in the medium to long term and supplemented by the development of more sustainable innovations at process and product level. How quickly the integration of sustainability succeeds depends in particular on the existing corporate culture, the willingness to learn and adapt, and the prevailing understanding of sustainability among those involved.

- Phase 3

‘Sustainable Leadership’ shifts the perspective from inside to outside. The company actively enters into a critical dialogue with external and internal stakeholders and sees itself as a societal actor that takes responsibility for co-shaping sustainable framework conditions. Such a transformative approach also includes experimenting within the framework of topic-related collaborations, for example along the value chains to develop innovative products/services or to develop standards or guidelines.

The outlined organisational learning and development process ‘Driving Sustainable Change’, which derives its dynamics from the commitment of company management in combination with successful individual projects from the line, makes clear the challenges that credibly perceived corporate sustainability faces in the coming years. At the same time, it serves to reflect on the question: How far should my corporate responsibility extend?

In order to be able to show companies of all sizes and across a wide range of sectors at which phase their sustainability activities can be placed, the self-assessment tool ZNU-NachhaltigkeitsCheck was designed at the ZNU in 2008/2009 and has been continuously

developed ever since. The instrument combines the systemically shaped character of the phase model with the mechanistic approach of a scoring model and is today used regularly as a monitoring instrument in numerous companies. Free short versions of the ZNU-NachhaltigkeitsCheck can be found at www.check-nachhaltigkeit.de in German and English.

The fact that self-evaluation is less suitable for credible communication of one's own sustainability performance to critical stakeholders shows that pure self-assessment tools reach their limits here. Accordingly, the ZNU began in 2010, together with TÜV Rheinland Cert, to develop a standard certifiable by independent third parties on the basis of the ZNU-Check, which was first published in 2013 in the version ZNU-Standard Nachhaltiger Wirtschaften Food. This was followed by the cross-sector version "ZNU-Standard Nachhaltiger Wirtschaften" (Engl. "Driving Sustainable Change") with the 2018 revision, and in early 2026 the updated version of the same name, which was developed in an intensive stakeholder dialogue (cf. Z 9).

The growing resonance of the ZNU-Standard is also reflected in the interest of politics. The ZNU-Standard was in particular the subject of the public expert discussion on Sustainable Corporate Management of the Parliamentary Advisory Council on Sustainable Development in the Bundestag in spring 2023, where it was discussed with the sustainability experts of all parliamentary groups. (<https://www.bundestag.de/dokumente/textarchiv/2023/kw06-pa-nachhaltigkeitsbeirat-931370>).

Stages for assessing corporate sustainability orientation incl. examples



Figure 2 (Z 8-2): Levels for assessing corporate sustainability orientation, own figure based on the study by Sassen et al. 2021 for the German Council for Sustainable Development

One basis for the debate was the study "Nachhaltiges Wirtschaften in Deutschland" (Sustainable Business in Germany) by Sassen et al., commissioned by the German Council for Sustainable Development of the Federal Government in 2021. The study identified, among other things, various levels for assessing corporate sustainability orientation and assigned existing systems to these levels. The own figure shown here illustrates the different levels using selected examples. Finally, it should be noted that there remains a high need for further research regarding the effectiveness of various assessment systems for greater sustainability at company and product level.

Z 8-3

Index

Z 8-3.1 List of abbreviations

B2B	Business-to-Business
BECCS	Bioenergy Carbon Capture and Storage
BRC	British Retail Consortium
BSCI	Business Social Compliance Initiative
BUND	Bund für Umwelt und Naturschutz Deutschland / Federation for the Environment and Nature Conservation Germany
CCF	Corporate Carbon Footprint
CCS	Carbon Capture and Storage
CCU	Carbon Capture and Utilization
CDP	Carbon Disclosure Project
CO ₂	Carbon Dioxide
CO ₂ e	Carbon Dioxide Equivalent
CoC	Code of Conduct
CSDDD	Corporate Sustainability Due Diligence Directive
CSRD	Corporate Sustainability Reporting Directive
DGCN	Geschäftsstelle Deutsches Global Compact Netzwerk / Office of the German Global Compact Network
DIN	Deutsches Institut für Normung / German Standards Institute
DNK	Deutscher Nachhaltigkeitskodex / The Sustainability Code
EA	European Cooperation for Accreditation
e.g.	exempli gratia / for example
EMAS	Eco-Management and Audit Scheme
EN	Europäische Norm / European Standard
Engl.	English
etc.	et cetera / and so on
ESG	Environmental, Social and Governance
ESRS	European Sustainability Reporting Standards
EU	European Union
FONAP	Forum Nachhaltiges Palmöl / Forum on Sustainable Palm Oil
FSC	Forest Stewardship Council
FSSC 22000	Food Safety System Certification 22000

FTE	full-time equivalent
GHG	Greenhouse Gas
GMO	Genetically modified organisms
GPC	Global Product Classification
GRI	Global Reporting Initiative
GS1 Germany	Global Standards One Germany
HACCP	Hazard Analysis and Critical Control Points
i.e.	id est / that is
IAF	International Accreditation Forum
IEC	International Electrotechnical Commission
IFS	International Food Standard
ILO	International Labour Organization
IPBES	Intergovernmental Platform on Biodiversity and Ecosystem Services
ISEAL	International Social and Environmental Accreditation and Labelling
ISO	International Organization for Standardization
LCA	Life Cycle Assessment
MD	Mandatory Document
max.	maximum
min.	minimum
NABU	Nature And Biodiversity Conservation Union Germany / Naturschutzbund Deutschland
NGO	non-governmental organisation
OECD	Organisation for Economic Co-operation and Development
OHSC	Occupational Safety and Health Committee
PEF	Product Environmental Footprint
PEFC	Programme for the Endorsement of Forest Certification Schemes
PESTEL	Political, Economic, Social, Technological, Environmental, Legal
PD	person day
PDCA	plan / do / check / act
PPWR	Packaging and Packaging Waste Regulation
REACH	Registration, Evaluation, Authorization and Restriction of Chemicals
REG	Regulation

RNE	Rat für Nachhaltige Entwicklung / German Council for Sustainable Development
RSP0	Roundtable on Sustainable Palm Oil
SA 8000	Social Accountability 8000
SBTi	Science Based Targets initiative
SBTN	Science Based Targets Network
SCA	Supply Chain Act
SDG	Sustainable Development Goals
SFDR	Sustainable Finance Disclosure Regulation
SMETA	Sedex Members Ethical Trade Audit
SWOT	Strengths, Weaknesses, Opportunities, Threats
TNFD	Taskforce on Nature-Related Financial Disclosures
TÜV	Technischer Überwachungsverein / German technical assessment association
UEBT	Union for Ethical Biotrade
UN	United Nations
UNCAC	United Nations Convention Against Corruption
UNHCR	United Nations High Commissioner for Refugees
UTZ	program and label for sustainable farming
UW/H	Witten / Herdecke University
VC	Value Chain
VSME	Voluntary Sustainability Reporting Standard for SMEs
WHO	World Health Organization
WWF	World Wide Fund for Nature
XDC	X-Degree Compatibility
ZNU	Centre for Sustainable Leadership
ZSVR	Zentrale Stelle Verpackungsregister / Central Agency Packaging Register

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