Appendix

Corporate sustainability is very important for Credendo. We conduct our business in a manner that is socially responsible and forward-looking, taking into consideration our impact on the environment, on society, on the economy, on our stakeholders and on our people. These considerations are also reflected in our governance. This means Credendo also pays attention to the impact of the transactions it supports and expects all applicants to apply the general principles of responsible business conduct and corporate responsibility.

The concerned general principles of responsible business conduct and corporate responsibility can be found in the [OECD Guidelines for Multinational Enterprises](https://www.oecd.org/daf/inv/mne/48004323.pdf), the [United Nations Global Compact Initiative](https://www.unglobalcompact.org/what-is-gc/mission/principles) and the [United Nations Guiding Principles on Business and Human Rights](https://www.business-humanrights.org/en/big-issues/un-guiding-principles-on-business-human-rights/).

Businesses can play a major role in contributing to economic, environmental and social progress, especially when they minimise the adverse impacts of their operations, supply chains and other business relationships. Therefore, the OECD Guidelines for Multinational Enterprises recommend that enterprises conduct due diligence in order to identify, prevent or mitigate and account for how actual and potential adverse impacts are addressed. The [OECD Due Diligence Guidance for Responsible Business Conduct](https://www.oecd.org/investment/due-diligence-guidance-for-responsible-business-conduct.htm) provides practical support to enterprises on the implementation of the OECD Guidelines for Multinational Enterprises by providing plain-language explanations of its due diligence recommendations and associated provisions.

Corporate sustainability starts with a company’s value system and a principle-based approach to doing business. This means operating in ways that, at a minimum, meet fundamental responsibilities. By incorporating the Ten Principles of the United Nations Global Compact Initiative in the areas of human rights, labour, environment and anti-corruption into strategies, policies and procedures, and establishing a culture of integrity, companies are not only upholding their basic responsibilities to the people and the planet, but they are also setting the stage for long-term success. Responsible businesses enact the same values and principles wherever they have a presence, and know that good practices in one area do not offset harm in another. The Ten Principles of the United Nations Global Compact Initiative are derived from the following documents: the Universal Declaration of Human Rights, the International Labour Organisation’s Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention against Corruption.

The United Nations Guiding Principles on Business and Human Rights seek to provide an authoritative global standard for preventing and addressing the risk of adverse human rights impacts linked to business activity. They provide further conceptual and operational clarity for the two human rights principles championed by the United Nations Global Compact Initiative.

By signing the relevant agreement, each applicant declares that it has taken note of the OECD Guidelines for Multinational Enterprises, the United Nations Global Compact Initiative and the United Nations Guiding Principles on Business and Human Rights and acknowledges that it will endeavour to apply, to the fullest extent possible and to the best of its ability, appropriate management control systems, and the related principles of responsible business conduct and good governance, in its business and in all the countries in which it operates.