

## Policy Commitment on Sustainability

At GLOBAL CSR we have developed our expertise in the field of responsible business conduct. We advise businesses on how to implement the UN Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Multinational Enterprises for Responsible Business Conduct (OECDG). The UNGPs/OECDG constitute the internationally agreed minimum standard for responsible business conduct, also referenced as the minimum safeguards in the EU Regulation on Sustainable Finance Disclosure. The UNGPs/OECDG is referred to as the Standard.

With this solid basis GLOBAL CSR advises on Sustainability Due Diligence, responsibility in business relationships, hereunder responsible investments, reporting, including double materiality, ESG/CSR strategies, including strategic contributions to sustainable development, issue management, informed stakeholder engagement, and communication.

Our strategic objective, next to creating best practices with our clients, is to contribute to the fulfilment of the 'right to education'. We constantly seek to develop capacity amongst professionals and others interested, and to create platforms to enable capacity development and provide practical guidance for adequate alignment with the Standard – all to meet our endeavours to scale up responsible business conduct.

### Sustainability - The Triple Bottom Line

Our commitment means, that we continuously identify, prevent, or mitigate our risks of adverse impacts in relation to all core areas of sustainability, i.e., all 48 human rights from the International Bill of Human Rights, that includes the five core labour rights, all 20 environmental areas, including the six areas from the EU taxonomy, and all 16 economic areas, including corruption, extortion, fraud, anti-competition, and tax avoidance. We manage these through regular operational-level impact assessments covering all areas, and we communicate how we manage adverse impacts to relevant stakeholders.

### Our expectations to employees

Our employees are key partners in assisting us in meeting the Standard and our strategic objectives. We expect all team members at GLOBAL CSR to assist us in honouring our commitment. We embed our commitment in the daily work of both our employees and management through training, communication, and ongoing assessments. We always appreciate input to improve our ability to identify, prevent or mitigate - or remediate - our adverse impacts on sustainable development as well as to make a positive impact.

### Our expectations to business relationships

We expect all our business relationships to meet the Standard as expressed in this commitment. Business relationships shall implement the Standard, i.e., commit to and manage risks of adverse impacts in relation to social (human rights), environmental, and economic sustainability, and be prepared to share their results with relevant stakeholders. We also expect them to ask the same from their business relationships. Information of severe impacts shall be communicated officially or directly to us promptly.

We cannot provide advice to companies that do not meet, or intend to meet, the minimum standard. Once committed we can assist our clients within most areas of sustainable business conduct, e.g., implementing and maintaining the management system, responsibility in business relationships, creating investor packages, developing strategic objectives to contribute, annual reporting, communication and issue management.

### **Integration**

This policy commitment is reflected in all other policies, guidelines, and procedures at GLOBAL CSR. We encourage our employees and other stakeholders to inform us about challenges in relation to any of the core elements of sustainability associated with our services, products, or business relationships.

### **SEE impacts**

As a part of the GLOBAL CSR commitment to the operationalization of the Standard, we developed a cloud-based platform, SEE impacts, and founded Sustainable Cloud Technology ApS to enable the platform's further development. GLOBAL CSR uses the SEE impacts platform to implement the management system defined by the standard in a pragmatic manner – as envisioned by 'the principled pragmatism' under which Prof. John Ruggie presented the UNGPs.

We use the platform internally and assist our clients in using it to facilitate and document regular operational-level impact assessments and to enable both internal and external reporting, fully aligned with the Standard.

### **Policy Commitment development**

This policy is developed by our internal experts and approved by the owner and CEO.

The policy commitment is communicated both internally and externally.

The policy commitment will be reviewed and, if necessary, revised every second year reflecting our progress in implementation.

Copenhagen, Denmark

June 18, 2025



Sune Skadegaard Thorsen

Owner/ CEO