

## Finance and IT Policy

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We aim to consistently deliver superior financial performance.

We work to continuously improve our performance in relation to financial reporting and internal controls, treasury and information technology..

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### **Financial reporting and internal controls**

- We report financial information with reliability, relevance, quality, verifiability, effectiveness and timeliness in order to enable superior business decisions. We maintain a strong internal control environment.
- As a responsible company in the countries where we do business, Chr. Hansen maintains complete and accurate books and records in accordance with applicable local legislation.
- We ensure that we are responsive to input and observations given by the external auditors and act with appropriate consultation on resultant adjustments that may be beneficial

### **Treasury**

- Chr. Hansen manages financial risks with the aim of protecting value and ensuring financial stability. Chr. Hansen's use of financial instruments is limited to hedging of underlying business risks related to currency and interest.
- We maintain cash reserves to be able to fulfill expected payment obligations at any given time.

### **Information Technology**

- In order to obtain competitive advantage for the business we implement and use IT systems and applications, provide decision makers with quality information, automate processes and enable electronic integration with customers and suppliers.

### **Governance**

Chr. Hansen's Finance & IT policy is further detailed in our positions on:

- Finance
- Treasury
- IT

Please also see the Tax Policy for further information about taxes.

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The principles apply to all employees, directors and officers in Chr. Hansen.

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