

## Position on Finance

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### **Introduction**

Chr. Hansen reports financial information with reliability, relevance, quality, verifiability, effectiveness and timeliness in order to enable superior business decisions. Chr. Hansen maintains a strong internal control environment.

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### **Statements**

#### **Accurate books and records**

- 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.

#### **Financial reporting**

- Chr. Hansen prepares financial information as required by impacted stakeholders and necessary for support Managements business decisions. This includes both consolidated financial statements for Chr. Hansen Group and local financial reporting.

#### **Internal control**

- We maintain a strong internal control environment to ensure that the daily operation of the Company is effective and that internal controls are mitigating the risk of material misstatements in financial reporting. We continuously improve internal controls and monitor their efficiency.
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### **Scope**

These principles apply to Chr. Hansen Holding A/S and all its subsidiaries and controlled businesses globally.

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