



Purpose

CSG's financial strength is built upon a foundation of doing what is right, complying with legal obligations while also focussing on the environment and our people. By adhering to this finance policy, we ensure that our financial decisions are ethical, sustainable, and aligned with our vision. We will continue to invest in our people, communities, environmental solutions, whilst always aiming for long-term, sustainable growth that benefits all stakeholders. Our financial practices will always comply with relevant legal, ethical, and environmental regulations. Compliance is a cornerstone of our financial strategy, ensuring that we remain a trusted partner for our stakeholders and the communities we serve.

This policy outlines the principles and guidelines that govern financial management at CSG and applies to all employees, departments, and external partners involved in financial transactions, budgeting, procurement, and financial reporting.

Key Commitments

We will accomplish this through:

- **Long-Term Financial Planning** - We plan on a five-year horizon, ensuring that every financial decision made today is rooted in doing the right thing for tomorrow. Our financial planning focuses on building a resilient portfolio that can withstand economic headwinds and external challenges.
- **Financial Risk Management** - Our financial risk management strategy is designed to identify, assess, and mitigate risks, particularly those related to economic volatility and environmental factors.
- **Financial Reporting** - Financial reports will be produced monthly and annually, ensuring complete transparency and alignment with both business and environmental goals.
- **Budgeting & Financial Planning** - Profit centre and cost centre budgets must align with our goals, prioritising investments in sustainable solutions. Every budget will be reviewed by the Finance Director to ensure they contribute to the company's long-term objectives.
- **Revenue and Cost Management** - Revenue will be recognised in compliance with applicable accounting standards, ensuring accuracy and transparency. All revenue streams must align with our ethical and environmental values, reinforcing our long-term vision.
- **Expense Management** - Expenses must be managed efficiently, with a focus on minimising waste and prioritising investments that support our sustainability and ethical objectives. Safety will never be compromised for financial gain, and all expenditures will be reviewed to ensure they contribute to both financial growth and a positive environmental impact.
- **Internal Controls** - Robust internal controls will be implemented to safeguard the company's financial resources and ensure compliance with both regulatory requirements and ethical standards. These controls will prevent fraud, enhance financial accuracy, and reinforce our commitment to safety and transparency of reporting.
- **Vendor Accountability** - Vendors and partners will undergo regular evaluations to ensure their practices align with our ethical and environmental values. We will prioritise working with those who share our commitment to doing the right thing for people, communities, and the planet.
- **Sharing Growth** - We are committed to sharing the fruits of our financial growth with both internal and external stakeholders. We understand the interdependent relationships we hold with our stakeholders—including employees, partners, and communities. As we grow, we aim to share this success, creating a strong foundation for long-term, sustainable growth that benefits everyone involved.
- **Corporate Social Responsibility** - We feel a duty to share our financial prosperity with our communities. We actively support those in need, including charities and local causes, reinforcing our commitment to do the right thing. Our financial strength serves as a backbone to uphold our values, ensuring that safety, integrity, and ethical practices are never compromised for profit.



Investment - This financial policy enables us to continue investing in innovative environmental solutions and to push boundaries in areas that matter for the future, ensuring sustainable success. We invest in initiatives that promote positive change and growth, reinforcing our commitment to innovation in environmental solutions. Our financial footprint is treated with utmost importance, as it impacts a wide range of stakeholders.

Responsibilities

Responsibility for ensuring this policy is followed and implemented is led by:

Board of Directors: Oversees the strategic alignment of financial policies with our long-term vision.

Finance Director: Ensures that financial policies comply with legal obligations and are executed ethically and sustainably, supporting long-term growth and the company's vision.

Senior Managers: Responsible for ensuring that all cost and profit centre budgets align with both the company's financial objectives and environmental goals.

Arrangements

This policy will be delivered through an effectively implemented management system, providing adequate resources to enable our people to effectively contribute to their delivery by promoting improvements and managing business risk.

Regular reviews will ensure that our financial practices continue to promote growth rooted in environmental sustainability, and community support. We will regularly conduct audits and reviews to ensure the integrity and transparency of our financial operations, always considering the long-term impact on our stakeholders and environment.

We recognise that our historical financial growth is the result of making decisions that prioritise what is right for the environment, our people, and society. We believe that doing the right thing will continue to result in sustainable growth for our stakeholders.

Authorisation

This Policy has been authorised by:

Jen Cartmell
Managing Director, Cleansing Service Group Ltd.

SECTION: FINANCE

OWNER: FINANCE DIRECTOR

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