

CAMPBELL BROTHERS LIMITED

SUMMARY OF RISK MANAGEMENT POLICY

The board of Campbell Brothers Limited (CBL) is committed to effective risk management, and believe the effective management of risk is central to the continued growth and long term success of CBL.

CBL has in place a risk management framework that identifies the major areas of risk across the group, and sets out how these risks are identified, assessed, managed and monitored.

All Managers are responsible for implementing the risk management framework in their area of operations, and the board, through the Audit and Compliance Committee, is responsible for overseeing the effectiveness of the group program.

To underpin the integrity of CBL's financial reporting, the managing director and chief financial officer state to the board in writing that:

- The group's financial reports present a true and fair view, in all material respects, of the group's financial condition and operational results and are in accordance with relevant accounting standards.
- The financial reports are founded on a sound system of risk management and internal compliance and control which implements the policies adopted by the board.
- The group's risk management and internal compliance and control system is operating efficiently and effectively in all material respects.