

Northbridge — Financial Reporting Policy

Policy Owner	Accounting
Effective Date	2025-04-03
Revision	1.0
Classification	Internal Use Only
Applies To	Finance and Accounting Teams

1. Purpose

This policy defines Northbridge Accounting standards for financial reporting policy.

2. Scope

Applies to all financial operations, staff, and reporting at Northbridge.

3. Roles & Responsibilities

- Policy Owner: ensures updates and alignment with regulations.
- Accounting Managers: enforce daily compliance and reviews.
- Employees: follow procedures and escalate anomalies.
- Auditors: validate adherence and recommend improvements.

4. Requirements & Procedures

- Ensure timely and accurate financial statements compliant with GAAP.
- Implement review and approval processes for all reports.
- Segregate duties between preparers and reviewers.
- Retain supporting documentation for seven years.

5. Compliance & Exceptions

Exceptions require CFO approval. Non-compliance may result in disciplinary action.

6. Review & Maintenance

Reviewed annually and after major regulatory changes.