The Brink's Company

FCC Cash Flow is LIVE!

March 25, 2025

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Overview of the Statement of Cash Flows

We use the "indirect method" for developing the Statement of Cash Flows.

- Operating Activities
 - Starts with Net Income
 - Adjustments for non-cash P&L activity
 - Depreciation expense
 - Deferred Tax expense
 - Impairment losses
 - Changes in Working Capital
- Investing Activities
 - Capital Expenditures
 - Sale of Fixed Assets
 - Purchases/Sales of investments
 - Acquisitions
- Financing Activities
 - Debt borrowings/repayments
 - Dividends paid

* Refer to recording of November 2024 Cash Flow Training for more details on cash flow categories



Project Update

- FCC Cash Flow Module went Live Monday, March 17th
- Cash Flow Reports/Forms Currently Available:
 - Free Cash Flows Bridge from CFOA to FCF (Available as Report and Form)
 - Cash Flow Summary Report
 - Cash Flow Detail Report
 - Cash Flow Summary Forms (see slide 10)
 - Working Capital Forms (see slide 11)
- Other Cash Flow Reports/Forms In Process:
 - Free Cash Flows Drilldown by Entity
 - Free Cash Flows Bridge from EBITDA to FCF
 - Cash Flow Summary Drilldown by Entity
 - Forecast vs Actual
- Feedback on other reports/forms that would be helpful?



Common Issues/Questions from Feb Reload

1. Countries understanding of rolling-forward prior year ending balances to Opening Balances in 2025 (*Must map to "OpeningBalance_Input" member*). This affected both existing RF accounts and accounts that were turned on for Movement (RF_Input) for the CF functionality.

- Existing Accounts:
 - o Taxes, PPE, Debt, Bonus & Pension
- Accounts that now require RF_Input (Movement Detail):
 - o LT Receivables
 - o ST and LT Investment
 - Sales Type Lease
 - Common Stock, APIC & FASB52
- 2. Understand that there are new Movement members that have changed for the activity,
 - Lease Additions in Fixed Assets and Debt
 - ARO Additions
 - Debt Borrowings and Repayments in ST Debt and LT Debt
 - Tax Payables- movements changed for Income Tax Payable accounts



Reports vs Forms vs Smartview

Smartview Templates – Excel file

- Pros:
 - Easy to use and format files to tailor to your needs
 - Easily understand how data is being pulled
- Cons:
 - Must manually update when new accounts/movements/entities are added
 - Larger files sometimes crash and are slow

Reports – generated from FCC website, can be exported to excel.

- Pros:
 - Visually appealing
 - Can easily expand between accounts, movements and entities
- Cons:
 - Drilldown is not as user friendly
 - Drilldown feature is locked once you export to Excel
- **Forms** generated from FCC website or easily accessible in excel "Panel"
 - Pros:
 - Automatically updates when new accounts/movements/entities are added
 - Cons:
 - Not as visually appealing and difficult for formatting files
 - Cannot easily understand how data is being pulled (no formulas)



Smartview Templates

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Cash Flow Reports





Cash Flow Reports – Member Selections





Cash Flow Forms

The following Summary Forms are available within the Cash Flow folder:

- 01. Free Cash Flow this Form shows the Free Cash Flow amount presented in the 10Q for SEC reporting
- 02. Cash Flow Summary US GAAP cash flow statement, available to produce by entity
- 03. Cash Flow Account Detail this form shows the underlying movement in each account that reconciles to each line item in the Cash Flow Summary Form
- 04. Journal Entry Adjustment this form is designed to show any topside entries used to reclass movements, that could differ from normal loads by the countries
- 05. Non Cash Items this form shows a summary of all Non Cash movements and relevant FCC accounts
- 06. Cash Flow Summary by Quarter requested by the FP&A team to compare cash flow results quarter over quarter



Cash Flow Forms – Working Capital

We have also developed working capital "crosswalk" forms. These forms are designed to show all FCC accounts within each working capital line item and the related movement that reconciles to the Cash Flow Summary file. The working capital forms include the following:

- o 07. Other Operating
- o 08. AR Crosswalk
- o 09. AP Crosswalk
- o 10. Prepaids & Other
- o 11. Accrued Crosswalk
- Other LT Assets/Liabilities
- o 13. Intercompany Crosswalk



Log into the Oracle EPM Homepage and Navigate to the icon in the upper left corner next to ORACLE:

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User Variable Set up:

Assign a value in the respective User Preferences setup for the items noted below. This action is required just one time and can be any value. You will be able to adjust the values in the Forms later.

NOTE: The Period_Var and Year_Var variables are necessary for the Cash Flow Forms. You may see other variables for other Dashboards.

User Variables			
Dimension	User Variable	Member	
Years	CurrYear	FY24	R
Entity	Entity	SEG_REPORT	
Period	Period	Nov	R
Period	Period_Var	Dec	R
Years	PMYear	FY23	R
Years	Year_var	FY24	R



Cash Flow Forms – Web Access

From Oracle Home, select "Data" to navigate to Forms.





Cash Flow Forms – Web Access

Navigate to "FCCS_Cash Flow" folder and select Cash Flow Country Review Folder to access all Forms

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	▤	FCCS_Monthly Cash Flow by Entity	Monthly Cash Flow by	Form	Consol	Library/FCCS_Cash Flow							
	⊟	FCCS_Quarterly Cash Flow by Entity	Quarterly Cash Flow b	Form	Consol	Library/FCCS_Cash Flow							



Cash Flow Forms – Web Access

Within the Country Review folder, you can open the various Forms and run for your entity/period

13 results		
Library /	FCCS_Cash Flow / Cash Flow Country Review	
	Name 🗘	Description \$
	01. Free Cash Flow	
	02. Cash Flow Summary	Cash Flow Summary
	03. Cash Flow Account Detail	Cash Flow Account D
	04. Cash Flow - Journal Entry Adjustments	Cash Flow - Journal E
	05. Cash Flow - Non Cash BS Items	Cash Flow - Non Cash
	06. Cash Flow Summary By Quarter	Cash Flow Summary
	07. Other Op Crosswalk	Other Op Crosswalk
	08. Cash Flow - AR Crosswalk	Cash Flow - AR Cross
	09. Cash Flow - AP Crosswalk	Cash Flow - AP Cross
	10. Cash Flow - Prepaids & Other	Cash Flow - Prepaids
	11. Cash Flow - Accrued Crosswalk	Cash Flow - Accrued



The Forms will be accessible through excel under the Smartview Panel.

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In the Panel, connect to FCC Prod in Private Connections:





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The Forms will be accessible through excel under the FCCS_ Cash Flow folder in the Library.

See the example screenshot





Click on a Form and choose which Entity, Period and Year you wish to Review

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See Excel Form templates for details.

Please let us know if there are any other Forms or Reports that you would like designed to help better present or summarize your cash flow data.



Cash Flow Validations and Edit Checks

- 1. How Cash Flows are automated in FCC
- 2. New Cash Flow Validations and Edit Checks Template
- 3. Examples of Movement errors impacting Edit Checks/Cash Flows
- 4. Best Practices and Reminders



How Cash Flows are Automated

Each balance sheet account has a default movement in FCC. These movements are mapped to the appropriate cash flow line item.

Example:

Name	Ŧ	Description	Ŧ	Default Movement	Ŧ	Cash Flow Line Item
A120100		Accounts Receivable - Trade		Mvmts_AcctsReceivable		(Increase)/Decrease in Accounts Receivable
A120103		Accounts Receivable - Other 3rd Party		Mvmts_AcctsReceivable		(Increase)/Decrease in Accounts Receivable
A120105		Accounts Receivable - Provisional Credit		Mvmts_AcctsReceivable		(Increase)/Decrease in Accounts Receivable
A120106		Accounts Receivable - Change Orders		Mvmts_AcctsReceivable		(Increase)/Decrease in Accounts Receivable
A125100		Accounts Receivable - Intercompany		Mvmts_Intercompany		Intercompany Activity
A125300		AR - Interco Financing		Mvmts_Intercompany		Intercompany Activity
A210000		Accounts Payable Trade		Mvmts_AcctsPayable		Increase/(Decrease) in Accounts Payable
A210050		HI USD Accounts Payable Trade		Mvmts_AcctsPayable		Increase/(Decrease) in Accounts Payable
A210500		Lease Accel-A/P Clearing		Mvmts_AcctsPayable		Increase/(Decrease) in Accounts Payable
A210510		Lease Accel-A/P-Other		Mvmts_AcctsPayable		Increase/(Decrease) in Accounts Payable
A215100		Accounts Payable - Intercompany		Mvmts_Intercompany		Intercompany Activity
A215300		Accounts Payable - Intercompany Financing		Mvmts_Intercompany		Intercompany Activity



How Cash Flows are Automated

- Balance Sheet Accounts that are designated as RF_Input (Movements) allow for rollforward activity to be populated in FCC each month, rather than ending balance loaded.
- These movement dimensions are mapped to different cash flow line items based on US GAAP requirements.

	Balance Sheet Category	Movement Dimensions	Cash Flow Line Item	Cash Flow Category
Evampla	Fixed Assets			
-xampie.		Mvmts_PPE_Additions	Capital Expenditures	Investing Activities
		Mvmts_PPE_Additions_Lease	Non-Cash Items	Non-cash Items
		Mvmts_PPE_Deletions	Proceeds from Sale of Fixed Assets	Investing Activities
		Mvmts_PPE_Writeoff	Impairment Losses	Operating Activities
		Mvmts_PPE_PurchAcc	Acquisitions	Investing Activities
		Mvmts_PPE_Transfers	Other Operating Activity	Operating Activities
		Mvmts_PPE_Other	Other Operating Activity	Operating Activities
		Mvmts_PPEAD_Additions	Depreciation and Amortization Expense	Operating Activities
	Long-term Debt			
		Mvmts_LTRCBorrowings	Revolving Credit Facilities - Borrowings	Financing Activities
		Mvmts_LTRCRepayments	Revolving Credit Facilities - Repayments	Financing Activities
		Mvmts_OLTDBorrowings	Other LT Debt - Borrowings	Financing Activities
		Mvmts_OLTDRepayments	Other LT Debt - Repayments	Financing Activities
		Mvmts_LessorDebtFinancing	Other LT Debt - Borrowings (Proceeds from failed sale leasebacks)	Financing Activities
		Mvmts_DebtFinanceCost	Other Operating Activities	Operating Activities
		Mvmts_Debt_Other	Other Operating Activities	Operating Activities
		Mvmts_Debt_Transfers	Other Operating Activities	Operating Activities
		Mvmts_Debt_Additions_Lease	Non-cash Items	Non-cash Items
	Marketable Securities/Inv	vestments		
		Mvmts_AFSSecPurchases	Marketable Securities - Purchases	Investing Activities
		Mvmts_AFSSecSales	Marketable Securities - Sales	Investing Activities
		Mvmts_GainOnMarketableSecurities	(Gain)/Loss on Sale of Marketable Securities	Operating Activities
	S	Mvmts_OCIAFS_Arising	Non-cash Items The Brink's Company - Confi	Non-cash Items dential 25

Cash Flow Validation and Edit Checks

- BCO Accounting reviews several "edit checks" to ensure activity is recorded to the correct movement dimensions for cash flow presentation.
- New template was provided to countries on March 18th with additional validations added.
- Added Validations:
 - Purchase Accounting Movements
 - Non-Cash Activities
 - Income Taxes
 - Sales Type Lease Receivables
 - Contract Assets & Liabilities
 - Marketable Securities
 - Smartsafes Held for Sale
 - Other Cash Flow Validations



\$10M Impairment of Fixed Assets recorded to Mvmts_PPE_Deletions

Deletions Analysis (YTD)

Directions: The Deletions movement dimension in FCC should only be used to record the sale of fixed assets. Any gain or loss recognized from the sale should be recorded in A922005. Therefore, the difference

between Net PP&E Deletions and the balance in A922005 should represent the cash received from the sale of fixed assets. Review the information below and confirm that you received the amount of cash calculated below from the sale of fixed assets. Provide an explanation of what assets were sold. If the activity below does not represent transactions relating to the sale of fixed assets, please reload data to the correct movement dimensions to ensure correct entity level cash flows. Cash Flow Impact Gain/Loss on Sale of Fixed Assets recorded to A922005 is reported as an add-back to Net Income in Operating Activities Deletions + A922005 is reported as Proceeds from Sale of Fixed Assets in Investing Activities **FY25** Activity in this section is YTD activity Feb Mymts PPE Deletions Mvmts_PPEAD_Deletions Provide a detail of assets sold. If this balance in Deletions does not represent assets that were sold, this amount needs to be reclassified PPE (10.000.000) Property and equipment to another movement dimension. PPE_AD Property and equipment A/D A922005 should include any gains or losses recognized from the sale of fixed assets. Any activity in this account that does not relate to this Net PPE Deletions (10,000,000) activity needs to be reclassified to another income statement account. Verify that the balance in this account represents the gains and/or losses on the sale of the fixed assets included in the Deletions A922005 Gain (Loss) on Sale of Fixed Assets movement above. Cash Received from the sale of fixed assets (Investing Cash Flows) 10.000.000 should calculate the amount of cash you received from the sale of sets, based on the balance in Deletions and A922005. Please n that you received this amount of cash. If this does not agree to the amount of cash received, please ensure to reload data to the correct movement dimensions to ensure correct entity level cash flows

Write-Offs per PP&E Compared to Income Statement (YTD)

Directions: The Writeoffs movement dimension in FCC should be used to record impairments/scrapping of fixed assets due to obsolescence, damage or other reasons. The income sta A922230. Therefore, Net PP&E Writeoffs should equal the balance in A922230. If a difference is noted below, please reload activity to the correct movement dimension or expense acc cash flows

Additionally, please provide an explanation/background of what assets were written off below. Explanations below should be detailed and clear enough for BCO understand what assets were written off and why.

Cash Flow Impact: Net PPE Writeoffs is reported as an add-back to Net Income in Operating Activities (Impairment Lossses).

	Activity in this section is YTD activity		FY25 Feb Mvmts_PPE_WriteOff Mvmts_PPEAD WriteOff	
PE	Property and equipment			-
PE_AD	Property and equipment A/D		-	
	Net PP&E Writeoffs		-	-
A92223	0 Gain (Loss) on Impairment LTAssets/GW		(10,000,000)	
		Difference (should be 0)	10,000,000	Explain
	٢			

Please provide a description of what was written off this year, including the reasoning for the writeoff (i.e. results of physical inventory count, damaged assets, etc.)



• \$10M Impairment of Fixed Assets recorded to Mvmts_PPE_Deletions

Investing Activities

Impact on Cash Flow Statement:

	Nine Months		
	Ended September	30,	\$
(In millions)	2024	2023	change
Cash flows from investing activities			
Capital expenditures	\$ (159.9)	(133.1)	(26.8)
Acquisitions, net of cash acquired	(14.4)	_	(14.4)
Dispositions, net of cash disposed	_	1.1	(1.1)
Marketable securities:			
Purchases	(59.3)	(58.3)	(1.0)
Sales	42.8	48.7	(5.9)
Proceeds from sale of property and equipment	12.0	5.7	6.3
Net change in loans held for investment	5.4	(12.3)	17.7
Other	(8.0)	(0.6)	(7.4)
Discontinued operations	_	0.9	(0.9)
Investing activities	\$ (181.4)	(147.9)	(33.5)

Net Income	150.0
Other Operating	-
Operating Cash Flows	150.0
Capital Expenditures	(25.0)
Proceeds from sale of fixed assets	10.0
Investing Cash Flows	(15.0)
Financing Cash Flows	-
Total Change in Cash	135.0



Impact on Free Cash Flow Calculation:

Free Cash Flow	135.0
Proceeds from sale of fixed assets	10.0
Capital Expenditures	(25.0)
Operating Cash Flows	150.0



SHOULD BE – Mvmts_PPE_Writeoffs

Deletions Analysis (YTD)

Directions: The Deletions movement dimension in FCC should only be used to record the sale of fixed assets. Any gain or loss recognized from the sale should be recorded in A922005. Therefore, the difference between Net PP&E Deletions and the balance in A922005 should represent the cash received from the sale of fixed assets.

Review the information below and confirm that you received the amount of cash calculated below from the sale of fixed assets. Provide an explanation of what assets were sold. If the activity below does not represent transactions relating to the sale of fixed assets, please reload data to the correct movement dimensions to ensure correct entity level cash flows. Cash Flow Impact: Gain/Loss on Sale of Fixed Assets recorded to A922005 is reported as an add-back to Net Income in Operating Activities. Deletions + A922005 is reported as Proceeds from Sale of Fixed Assets in Investing Activities. FY25 Activity in this section is YTD activity Feb Mymts PPE Deletions Mvmts_PPEAD_Deletions Provide a detail of assets sold. If this balance in Deletions does not represent assets that were sold, this amount needs to be reclassified PPF Property and equipment to another movement dimension. PPE AD Property and equipment A/D A922005 should include any gains or losses recognized from the sale of fixed assets. Any activity in this account that does not relate to this Net PPF Deletions activity needs to be reclassified to another income statement account. Verify that the balance in this account represents the gains and/or losses on the sale of the fixed assets included in the Deletions A922005 Gain (Loss) on Sale of Fixed Assets movement above. Cash Received from the sale of fixed assets (Investing Cash Flows) This should calculate the amount of cash you received from the sale of fixed assets, based on the balance in Deletions and A922005. Please confirm that you received this amount of cash. If this does not agree to the amount of cash received, please ensure to reload data to the correct movement dimensions to ensure correct entity level cash flows. Write-Offs per PP&E Compared to Income Statement (YTD) Directions: The Writeoffs movement dimension in FCC should be used to record impairments/scrapping of fixed assets due to obsolescence, damage or other reasons. The income A922230. Therefore, Net PP&E Writeoffs should equal the balance in A922230. If a difference is noted below, please reload activity to the correct movement dimension or expense a cash flows.

Additionally, please provide an explanation/background of what assets were written off below. Explanations below should be detailed and clear enough for BC understand what assets were written off and why.

Cash Flow Impact: Net PPE Writeoffs is reported as an add-back to Net Income in Operating Activities (Impairment Lossses).

2				
3	1 · · · · · · · · · · · · · · · · · · ·		FY25	
4		Activity in this section is YTD activity	Feb	
5			Mvmts_PPE_WriteOff	
5			Mvmts_PPEAD_WriteOff	
7	PPE	Property and equipment	(10,000,000)	
3	PPE_AD	Property and equipment A/D	-	
Э)	Net PP&E Writeoffs	(10,000,000)	
D	A922230	Gain (Loss) on Impairment LTAssets/GW	(10,000,000)	
1				
		Difference	-	
2	1	(should be 0)		
3				
		Please provide a description of what was written off this year, including the reasoning for assets, etc.)	r the writeoff (i.e. results of physical inventory count, damag	ed



SHOULD BE – Mvmts_PPE_Writeoffs

Impact on Cash Flow Statement:

(In millions)	2024	l i
Cash flows from operating activities:		
Net income	\$	174.7
Adjustments to reconcile net income to net cash provided by operating activities:		
(Income) loss from discontinued operations, net of tax		(1.1)
Depreciation and amortization		293.3
Share-based compensation expense		36.5
Deferred income taxes		(18.0)
(Gain) loss on marketable essurities, cale of property and equipment and derivatives		(15.5)
Impairment losses		4.8
Ketirement benefit funding (more) less than expense:		
Pension		(6.1)
Other than pension		(8.1)
Unrealized foreign currency (gains) losses		(41.8)
Other operating		16.0

Net Income	150.0
Other Operating	10.0
Operating Cash Flows	160.0
Capital Expenditures	(25.0)
Proceeds from sale of fixed assets	-
Investing Cash Flows	(25.0)
Financing Cash Flows	-
Total Change in Cash	135.0

Impact on Free Cash Flow Calculation:

Free Cash Flow	135.0
Proceeds from sale of fixed assets	-
Capital Expenditures	(25.0)
Operating Cash Flows	160.0



\$15M Debt Repayments Recorded to Mvmts_Debt_Other

Other Adjustments (YTD)

Directions: If Net Other Adjustments is greater than 0, provide a detailed explanation of what is recorded in Other Adjustments to Long-term debt.

Explanation should include a thorough background of the nature of the transaction and other financial statement accounts affected (i.e. summarize journal entry recorded that impacted this movement). Please ensure that BCO Accounting can read this explanation and have a general understanding of the impact to the financial statements and cash flows. If activity relates to a non-cash transaction (i.e. entry between balance sheet accounts only - such as reclass from AP to Debt, B/S gross up between PPE and Debt, etc.), ensure this is reported on the Noncash Transactions A Schedule as well (if greater than \$1m USD).

Cash Flow Impact: The Debt Other Adjustments dimensions are mapped to Other Operating Activities. In the event that net Other Adjustments do not net to 0, any activity in this movement dimension will be included in Operating Activities.

2			FY25 Feb	
3			Mvmts_Debt_Other	
ŧ	A201900	Current Portion Long Term Debt - Notes	-	
5	A201000	Current Portion LT Debt-Financing Lease	-	
5	A200200	Revolving Debt	-	
7	A251250	ST Debt Lease Accel Fin Lease	-	
3	A261260	LT Debt Lease Accel Fin Lease	-	
Э	A261265	LT Debt Financing Lease Purchase Obligation		
)	A261200	LT Debt Financing Lease	(15,000,000)	
L	A261300	Long-Term Debt	-	
2	A261500	LT Revolving Debt - Secured Borrowing	-	
3	A261510	Deferred Financing Costs - Secured Borrowing	-	
ŧ.	A260000	LT Revolving Debt		
5		Net	(15,000,000)	Explain
5				

Negative Additions/Positive CashPay (MTD)

Directions: There should not be any Negative Additions to Debt or Positive CashPay. If any of these are recorded in the current period, please explain why these entries were made. Provide enough detail for BCO Corporate Accounting to understand the activity and what it represents. If it is identified that activity was recorded to the incorrect movement, please reload data to the correct movement to ensure correct entity level cash flows.

Cash Flow Impact: Borrowings and repayments of Revolving Credit Facilities as well as Other Long-Term Debt are presented gross within Financing Activities. Finance Lease Debt Additions are included in the Noncash cash flow line (see below) and Finance Lease Debt repayments are included in Other Long-Term Debt Repayments.

		FY25 Feb	FY25 Feb
		Mvmts_Debt_Additions_Lease	Mvmts_OLTDRepayments
A201000	Current Portion LT Debt-Financing Lease	-	-
A251250	ST Debt Lease Accel Fin Lease	-	-
A261260	LT Debt Lease Accel Fin Lease	-	-
A261265	LT Debt Financing Lease Purchase Obligation	-	-
A261200	LT Debt Financing Lease	-	-



\$15M Debt Repayments Recorded to Mvmts_Debt_Other

Impact on Cash Flow Statement:

(In millions)	2024	
Cash flows from operating activities:		
Net income	\$	174.7
Adjustments to reconcile net income to net cash provided by operating activities:		
(Income) loss from discontinued operations, net of tax		
Depreciation and amortization		293.3
Share-based compensation expense		36.5
Deferred income taxes		(18.0)
(Gain) loss on marketable securities, sale of property and equipment and derivatives		(15.5)
Impairment losses		4.8
Retirement benefit funding (more) less than expense:		
Pension		6.1
Other than pension		
Unrealized foreign currency (gains) losses		(41.8)
Other operating		16.0

Net Income	150.0
Other Operating	(15.0)
Operating Cash Flows	135.0
Capital Expenditures	(25.0)
Proceeds from sale of fixed assets	10.0
Investing Cash Flows	(15.0)
Debt Repayments	-
Financing Cash Flows	-
	400.0

Impact on Free Cash Flow Calculation:

Operating Cash Flows	135.0
Capital Expenditures	(25.0)
Proceeds from sale of fixed assets	10.0
Free Cash Flow	120.0



\$15M Debt Repayments Recorded to Mvmts_OLTDRepayments

Other Adjustments (YTD)

Directions: If Net Other Adjustments is greater than 0, provide a detailed explanation of what is recorded in Other Adjustments to Long-term debt.

Explanation should include a thorough background of the nature of the transaction and other financial statement accounts affected (i.e. summarize journal entry recorded that impacted this movement). Please ensure that BCO Accounting can read this explanation and have a general understanding of the impact to the financial statements and cash flows. If activity relates to a non-cash transaction (i.e. entry between balance sheet accounts only - such as reclass from AP to Debt, B/S gross up between PPE and Debt, etc.), ensure this is reported on the Noncash Transactions A Schedule as well (if greater than \$1m USD).

Cash Flow Impact: The Debt Other Adjustments dimensions are mapped to Other Operating Activities. In the event that net Other Adjustments do not net to 0, any activity in this movement dimension will be included in Operating Activities.

		FY25		
		Feb		
		Mvmts_Debt_Other		
A201900	Current Portion Long Term Debt - Notes		-	
A201000	Current Portion LT Debt-Financing Lease		-	
A200200	Revolving Debt		-	
A251250	ST Debt Lease Accel Fin Lease		-	
A261260	LT Debt Lease Accel Fin Lease		-	
A261265	LT Debt Financing Lease Purchase Obligation		-	
A261200	LT Debt Financing Lease		-	
A261300	Long-Term Debt		-	
A261500	LT Revolving Debt - Secured Borrowing		-	
A261510	Deferred Financing Costs - Secured Borrowing		-	
A260000	LT Revolving Debt		-	
	Net		-	

Negative Additions/Positive CashPay (MTD)

Directions: There should not be any Negative Additions to Debt or Positive CashPay. If any of these are recorded in the current period, please explain why these entries were made. Provide enough detail for BCO Corporate Accounting to understand the activity and what it represents. If it is identified that activity was recorded to the incorrect movement, please reload data to the correct movement to ensure correct entity level cash flows.

Cash Flow Impact: Borrowings and repayments of Revolving Credit Facilities as well as Other Long-Term Debt are presented gross within Financing Activities. Finance Lease Debt Additions are included in the Noncash cash flow line (see below) and Finance Lease Debt repayments are included in Other Long-Term Debt Repayments.

		FY25 Feb	FY25 Feb	
		Mvmts_Debt_Additions_Lease	Mvmts_OLTDRepayment	s
A201000	Current Portion LT Debt-Financing Lease	-		-
A251250	ST Debt Lease Accel Fin Lease	-		-
A261260	LT Debt Lease Accel Fin Lease	-		-
A261265	LT Debt Financing Lease Purchase Obligation	-		-
A261200	LT Debt Financing Lease	-	(15,000,000	



\$15M Debt Repayments Should be Recorded to Mvmts_OLTDRepayments

Impact on Cash Flow Statement:

Cash flows from financing activities:	
Borrowings (repayments) of debt:	
Short-term borrowings	12.9
Long-term revolving credit facilities:	
Borrowings	12,857.3
Repayments	(12,865.0)
Other long-term debt:	
Borrowings	<u>847.4</u>
Repayments	(527.4)

- 150.0
150.0
(25.0)
10.0
(15.0)
(15.0)
(15.0)
120.0

Impact on Free Cash Flow Calculation:

Operating Cash Flows	150.0
Capital Expenditures	(25.0)
Proceeds from sale of fixed assets	10.0
Free Cash Flow	135.0



Cash Flow Reminders – Monthly Edit Checks

We will be reviewing movement dimensions that impact cash flows as historically done. Since cash flows will be visible in FCC right at close, any errors found will be visible to upper management in one of 2 ways:

- Material adjustments made in FCC will change cash flows and will have to be explained to upper management.
- Immaterial adjustments will be included in a Cash Flow OOP Passed Adjustments listing provided to management.



Cash Flow Validations and Edit Checks

- It is important to ensure you are using the correct movement dimensions for each type of activity in order to have accurate cash flow information.
- Monthly Edit Checks are designed for entities to review the activity in the various movement dimensions that impact cash flows to ensure activity is reflected correctly.
- Best Practice After initial load to FCC, refresh the Edit Checks file and review activity for any issues. Make corrections in FCC prior to final signoff.
 - It is better to make the changes prior to finalizing monthly close rather than explain why there are issues with the edit checks. The goal is to refresh the Edit Checks and have no issues to explain.
 - If mapping issues are material enough, we may ask you to demote and reload with corrections made or post an FCC Topside journal to correct.



Anticipating Closing Delays

We recognize that there will be issues for the first few periods as entities are making changes to their processes, etc. and gaining more knowledge about the various movement dimensions and how they impact cash flow presentation.

A new "reason code" has been added in ServiceNow to indicate if missing the BD5 deadline is due to cash flow validation issues:

Adjustment for Cash Flow Activity

If a request to demote is required, please indicate in the Comments section that the demotion request is due to Cash Flow Corrections.



Questions & Answers



BCO Contacts		
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Jackie Galiano	jgaliano@brinkscompany.com	Cash Flow and Reports Questions
Ashley Rolander	aosborne@brinkscompany.com	Working Capital Forms
Bonny Meyer	bonny.meyer@brinksinc.com	Fixed Assets and Debt Movements

