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GLOBAL INFORMATION TECHNOLOGY POLICY

Document Control
Reference: ITCM 3.01.01
Version No.: 1.0
Issue Date: 30 July 2010
Page: 1 of 3

OPERATIONS CHANGE MANAGEMENT – Key Financial
Application (KFA) Change Management Policy

1.0   Purpose

This policy provides the rules governing the scheduling and approval of implementations of new, or significant changes to existing, key financial applications (KFAs).

2.0   Scope

This policy applies to all Brink's corporate, regional, and country-level business units.

3.0   Responsibility

Overall responsibility for this policy lies with the BCO CFO. Continued compliance, successful implementation, and maintenance of financial records are the responsibility of individual business unit management. Corporate and Regional management are responsible for on-going monitoring of compliance with this policy.

Brink's Management includes accounting, finance, and IT professionals who are available to provide assistance and guidance to ensure compliance with this policy. Ultimate interpretation of procedures contained in this policy is the responsibility of the BCO CFO. Questions about this policy should first be directed to Regional Finance or IT Management.

4.0   Policy

It is Brink's policy to ensure we consistently maintain sufficiently strong internal controls to allow for seamless, accurate, and timely financial reporting. Proper research, approval, planning, and testing of KFAs, including significant changes to existing KFAs, as well as management's understanding of the impact on related internal controls, must be accomplished prior to implementation. Such implementations and significant upgrades or enhancements should be targeted to occur during the first half of the year to ensure financial data continues to be accurate and secure and that adequate testing, training, and reporting can be completed for each accounting period-end. A suite of Global IT policies governing the technical and security requirements of IT systems and applications is available for reference.

5.0   Procedure

The intent of this policy is to provide general procedures to assist business units follow practices that embody the principles of sufficient internal controls. These procedures are not intended to address detailed, specific control activities applied by business units.
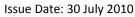
5.1   Key Financial Applications

Key Financial Applications (KFAs) refer to the applications, or other information systems identified by Finance Management as critical for maintaining sufficiently strong internal

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Page: 2 of 3

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Application (KFA) Change Management Policy

controls and for compliance with Sarbanes-Oxley (SOX) related legislation. Certain critical spreadsheets may also be considered as KFAs within the context of internal controls. KFAs must be clearly identified within our global internal controls documentation repository (GRC On Demand) and be subject to our ongoing assessment of internal controls.

5.2 Approval and Documentation

New implementations of, or significant changes to existing, KFAs, including upgrades or enhancements must be approved, documented and implemented in accordance with all applicable Global Finance and IT policies.

Documentation related to the implementation of new or revisions to existing KFAs must be maintained at the local business unit level in accordance with existing IT policies. Management approval must also be maintained at the local level.

5.3 Implementation Restrictions

KFAs must be properly researched, approved, and tested prior to implementation. KFAs must generally be implemented or changed during the first or second calendar quarters to provide adequate time to ensure financial data continues to be accurate and secure, and that necessary testing, training, and reporting can be completed timely.

- **No KFA implementation or changes may occur during the third quarter (Q3) without Regional CIO and CFO approval using a method determined by Regional Management, with a information-only copy provided to the Brink's, Inc. CIO and BCO CFO. All approvals must include a description of any impact on internal controls.**

- **No KFA implementation or changes may be made in the fourth quarter (Q4) without prior approval from both the Brink's, Inc. CIO and BCO CFO.**

KFA implementations should be documented in sufficient detail to obtain management review and approval, including an implementation timeline. The implementation timeline should define the major phases of work that will be undertaken to achieve the objective including testing to demonstrate the effectiveness of key internal controls, and a back-out plan should the outcome of the implementation warrant rolling back the changes. The timeline should be continually updated, and progress should be monitored to ensure any delays would not cause an impact on the company's ability to continually demonstrate effective internal controls.

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Version No.: 1.0
Issue Date: 30 July 2010
Page: 3 of 3

OPERATIONS CHANGE MANAGEMENT – Key Financial
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If the implementation of any project involving our KFAs previously approved by Regional Management will slip into the Q4, implementation may continue as planned, but the old system may need to remain in place and functional until the Q1 of the subsequent year.

- **Approvals by both the Brink's, Inc. CIO, and BCO CFO are required for any implementation timeline that slips into Q4.**

6.0   Compliance

Compliance with the requirements in this policy is mandatory. The Company reserves the right to audit systems on a periodic basis to ensure compliance with this policy.

7.0   ISO 27002 Reference

10.1.2 Change Management

This policy is based on good business practice and standard operational procedures and responsibilities, supported by a system of normal checks and balances and segregation of duties.