



1.0 PURPOSE

This policy establishes procedures related to management's approval of exceptions to policy.

2.0 SCOPE

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

3.0 RESPONSIBILITY

Overall responsibility for the policy lies with the BCO Controller. Continued compliance is the responsibility of business unit, Regional, and Corporate management.

4.0 POLICY

The BCO Controller shall approve any requests for exception to a policy.

5.0 PROCEDURE

Business units requesting exception to policy must complete and sign the *Policy Exception Approval Form (Exhibit A)* including any documentation or calculation supporting the request. Any requests for exception to policy must be justified and supported. Policy exceptions must be in the best interest of Brink's. The BCO Controller must approve the form prior to the exception to policy being implemented.

6.0 DOCUMENTATION

The approved *Policy Exception Approval Form* and supporting documentation must be retained at the business unit level.



Policy Exception Approval Form

Business Unit: _____ **Date Submitted:** _____

Applicable Policy: _____

Brief description of requested exception:

Description

Reason for exception:

Description

Does the requested exception relate to the application of U.S. GAAP (as opposed to an internal management decisions)?

Yes

No

Approval:

Signature

Date

Country CFO/FD

BCO Controller
