

**Joint plan for the merger by absorption
of Prosegur Global CIT, S.L.U. into
Prosegur Cash, S.A.**

Madrid, April 19, 2022

1. Presentation

The managing bodies of Prosegur Cash, S.A. (the “**Absorbing Company**”) and of Prosegur Global CIT, S.L.U. (the “**Absorbed Company**”) have prepared this joint merger plan (the “**Merger Plan**”) in compliance with the provisions of article 30.1 of Law 3/2009, of April 3, 2009, on Structural Modifications to Commercial Companies (“**LME**”).

The Board of Directors of the Absorbing Company has drafted, prepared and approved this joint merger plan by means of a resolution adopted in writing and without a meeting on April 19, 2022.

The planned merger by absorption will entail the integration of the Absorbed Company into the Absorbing Company by way of the block transfer of the assets and liabilities of the Absorbed Company to the Absorbing Company and the cessation of the Absorbed Company’s existence without liquidation.

The Absorbing Company directly owns 100% of the share capital of the Absorbed Company. Consequently, in accordance with article 49 LME, the following will not be required: (i) to include references 2, 6, 9 and 10 of article 31 LME in the Merger Plan, (ii) the reports of the directors nor of the independent expert on the Merger Plan (iii) a capital increase at the Absorbing Company.

2. Name, corporate form, registered office and registration particulars at the Commercial Registry of the companies participating in the merger

In accordance with the provisions of article 31.1 LME, set forth below are the references relating to the name, corporate form, and registered office of the companies that will participate in the merger, as are the particulars of their registration at the relevant Commercial Registry.

2.1 The Absorbing Company

The corporate name of the Absorbing Company is Prosegur Cash, S.A.; it is a public limited liability company with registered office in Madrid, at calle Santa Sabina, número 8; it is registered at the Madrid Commercial Registry in volume 40254, sheet 217, page number M-619528, and it holds taxpayer identification number A-87498564.

2.2 The Absorbed Company

The corporate name of the Absorbed Company is Prosegur Global CIT, S.L.U.; it is a limited liability company with registered office in Madrid, at calle Pajaritos, número 24; it

is registered at the Madrid Commercial Registry in volume 41369, sheet 56, page number M-596430, and it holds taxpayer identification number B-87197182.

3. Impact of the merger, if any, on shareholders' work contributions or on ancillary obligations at the Absorbed Company

In accordance with the provisions of article 31.3 LME, it is placed on record that there are no shareholders' work contributions or ancillary obligations at the Absorbed Company, meaning that it will not be necessary to give any consideration whatsoever for such items.

4. Special rights or instruments other than those representing share capital

In accordance with the provisions of article 31.4 LME, it is placed on record that there are no special rights or holders of instruments other than those representing the share capital and, as a result, no right or option of any kind will be granted at the Absorbing Company.

5. Advantages to be granted at the Absorbing Company to any independent expert acting in the merger or to the directors of the companies participating in the merger

In accordance with the provisions of article 31.5 LME, it is placed on record that no advantages of any kind will be granted to the members of the managing bodies of the companies participating in the merger, or to any independent expert acting in the merger since his participation is not required.

6. Date as from which the merger will be effective for accounting purposes in accordance with the provisions of the Spanish National Chart of Accounts

In accordance with the provisions of article 31.7 LME and the Spanish National Chart of Accounts, it is placed on record that the transactions performed by the Absorbed Company will be deemed, for accounting purposes, to have been performed by the Absorbing Company with effect from January 1, 2022.

7. Bylaws of the Absorbing Company

For the purposes of article 31.8 LME, and in light of the foregoing, the bylaws of the Absorbing Company will not be modified as a result of the planned merger and, therefore, the bylaws in force of the Absorbing Company are those on record at the Commercial Registry.

In particular, in accordance with the provisions of article 49.1.3 LME, it is placed on record that no capital increase will be performed as a result of the planned merger transaction and, as a result, the article of the bylaws of the Absorbing Company relating to share capital will not be amended.

8. Possible consequences of the merger for employment, as well as its potential impact on gender balance on the managing bodies and on the corporate social responsibility of the Absorbed Company

In accordance with the provisions of article 31.11 LME, it is placed on record that the planned merger if approved, will entail the transfer of all of the workers of the Absorbed Company to the Absorbing Company, pursuant to the rules on business succession regulated in article 44 of the Workers' Statute. As a result, if the merger is approved, the Absorbing Company will be subrogated to the labor and social security rights and obligations of the Absorbed Company, when appropriate, including pension commitments, as provided for in the legislation specific thereto and, in general, to as many supplementary employee welfare obligations as may have been acquired by the Absorbed Company.

Apart from the foregoing, it is not envisaged that there will be any other legal, economic or labor and social security consequences other than those described, or that any other measures will be adopted that affect the working conditions of the employees by reason of the planned merger.

It is also placed on record that the planned merger will not have any impact on the gender balance on the managing bodies or on the corporate social responsibility of the companies participating in the merger.

9. Other references

9.1 Adoption of, inter alia, the merger resolution by the participating companies

As provided for in the applicable legislation, the Shareholders' Meeting of the Absorbing Company and the sole shareholder of the Absorbed Company will proceed, in due time and form, to approve, as the case may be, the Merger Plan, the merger balance sheets

of the Absorbing Company and Absorbed Company, which are those included in the financial statements as of December 31, 2021, since such financial statements have been closed within the six months preceding the date of the Merger Plan, the relevant resolutions relating to the planned merger, and all such other resolutions as may be deemed appropriate for the full implementation of the planned merger. The merger balance sheets of both companies have been audited by the auditor of each company.

9.2 Tax regime applicable

In accordance with article 89 of Corporate Income Tax Law 27/2014, of November 27, 2014, it is placed on record that this structural modification will be subject to the special tax regime provided for in Chapter VII of Title VII of that Law.

Lastly, in accordance with the provisions of article 30.2 LME, the managing bodies of the companies participating in the merger undertake to refrain from engaging in any kind of act or concluding any kind of contract that could compromise the approval of the Merger Plan.

The Merger Plan is drafted in three (3) original documents signed by each of the members of the managing bodies of the Absorbing Company and Absorbed Company, for publication on the website of the Absorbing Company (www.prosegurcash.com) and its filing with the Madrid Commercial Registry, since the Absorbed Company does not have a corporate website.

And for the appropriate legal purposes, in accordance with the provisions of article 30 LME, the members of the managing bodies of the Absorbing Company and of the Absorbed Company have prepared this Merger Plan in Madrid, on April 19, 2022.

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*[Signature sheet of the plan for the merger of Prosegur Global CIT, S.L.
into Prosegur Cash, S.A.]*

BOARD OF DIRECTORS OF PROSEGUR CASH, S.A.

Chairman of the Board of Directors
Mr. Christian Gut Revoredo

Chief Executive Officer
Mr. José Antonio Lasanta Luri

Director
Ms. Chantal Gut Revoredo

Director
Mr. Antonio Rubio Merino

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into Prosegur Cash, S.A.]*

BOARD OF DIRECTORS OF PROSEGUR CASH, S.A.

Director
Mr. Claudio Aguirre Pemán

Director
Mr. Pedro Guerrero Guerrero

Director
Ms. María Benjumea Cabeza de Vaca

Director
Mr. Daniel Entrecanales Domecq

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into Prosegur Cash, S.A.]*

BOARD OF DIRECTORS OF PROSEGUR CASH, S.A.

Director
Ms. Ana Sainz de Vicuña Bemberg

*[Signature sheet of the plan for the merger of Prosegur Global CIT, S.L.
into Prosegur Cash, S.A.]*

THE SOLE DIRECTOR OF PROSEGUR GLOBAL CIT, S.L.

PROSEGUR CASH S.A.

Natural person representative

Mr. Javier Hergueta Vázquez