

B3 S.A. – Brasil, Bolsa, Balcão

CNPJ nº 09.346.601/0001-25

NIRE 35.300.351.452

NOTICE TO THE MARKET

DRJ Decision – Assessment notices on the Goodwill tax amortization in 2017

B3 S.A. – Brasil, Bolsa, Balcão (“B3” or “Company”), refers to the [Notice to the Market dated October 27, 2021](#), which addresses the assessment notice received from the Brazilian Tax Authority questioning the amortization for tax purposes, in the tax year of 2017, of the goodwill that resulted from the merger with Bovespa Holding S.A. (“Goodwill”), to announce that it has been informed today of the decision from the Federal Revenue Judgment Office (“DRJ”), which partially upheld the objection presented by B3, determining a partial exemption of R\$167 million (corresponding to the imposed fines), while maintaining the amount of R\$79 million (by June 2023).

Additionally, the decision dismissed the challenge to tax losses in the amount of R\$782 million out of a total of R\$1.565 billion originally questioned in the assessment notice.

It is important to highlight that this partial exemption is not final, as it will be subject to an Official Appeal to the Administrative Council for Tax Appeals (“CARF”).

B3 will file an appeal with CARF within the regulatory deadline regarding the upheld portion of the assessment notice and reaffirms its position that the Goodwill was regularly constituted, in conformity with tax laws.

São Paulo, July 07, 2023

André Veiga Milanez

Chief Financial, Corporate and Investor Relations Officer