

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
8 Date of action		9 Classification and description	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ _____

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ _____

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ _____

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

18 Can any resulting loss be recognized? ▶ _____

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ Assinado por:
William Matos Date ▶ _____
Print your name ▶ 4A10E6436665471... Title ▶ _____

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Vitru
Attachment to Form 8937

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “IRC” or the “Code”). This attachment includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Merger (as defined below) on the tax basis of Vitru Brasil Empreendimentos, Participações E Comércio S.A. (“Vitru Brazil”) common shares including common shares represented by American Depositary Shares.

DISCLAIMER: The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Shareholders are urged to consult with their own tax advisors with respect to their individual tax consequences of the Merger.

Form 8937, Part II, Box 14:

On June 7, 2024 pursuant to the Plan of Merger, dated as of June 7, 2024 (the “Merger Agreement”), by and among Vitru Limited, a Cayman Islands exempted company (“Vitru Cayman”) and Vitru Brazil, a corporation (*sociedade anônima*) of indefinite term incorporated under the laws of Brazil and wholly owned subsidiary of Vitru Cayman, Vitru Cayman merged with and into Vitru Brazil, with Vitru Brazil surviving (the “Merger” and the effective time thereof, the “Merger Effective Time”).

At the Merger Effective Time, outstanding common shares of Vitru Cayman (“Vitru Cayman Shares”) were automatically converted into the right to receive a number common shares of Vitru Brazil (“Vitru Brazil Shares”) or, to the extent that a holder of Vitru Cayman Shares did not make a valid election and take such other necessary steps to receive Vitru Brazil Shares, common shares represented by American Depositary Shares (“Vitru Brazil ADSs”) (each ADS representing one Vitru Brazil Share) based on the Exchange Ratio as described in the F-4 for Vitru Brasil Empreendimentos, Participações e Comércio S.A. as filed with the Securities and Exchange Commission on March 1, 2024, under the heading “The Merger—Merger Protocol—Exchange Ratio” (available at: https://www.sec.gov/Archives/edgar/data/1989305/000095010324003287/dp207856_f4a-5.htm) (the “Form F-4”))

Form 8937, Part II, Box 15:

Further discussion of material U.S. federal income tax consequences of the Merger can be found in the Form F-4 under the heading “Material Tax Considerations—Material U.S. Federal Income Tax Consequences of the Transactions.”

Consistent with the discussion in the Form F-4, the Merger is intended to qualify as a “reorganization” within the meaning of Section 368(a) of the IRC (the “**Intended Tax Treatment**”). No private letter ruling from the Internal Revenue Service has been requested or is intended to be obtained as to the U.S. federal income tax consequences of

the Merger. The following description assumes the applicability of the Intended Tax Treatment.

Vitru Cayman does not believe it was a Passive Foreign Investment Company (“PFIC”) for its 2023 taxable year and Vitru Brazil does not expect to be a PFIC for its current taxable year. However, since PFIC status depends upon the composition of a company’s income and assets and the market value of its assets from time to time, there can be no assurance that Vitru Cayman or Vitru Brazil will not be a PFIC for any taxable year. The following discussion does not address the effect of the reorganization on beneficial owners of Vitru Cayman Shares for whom the Vitru Cayman has been a PFIC and assumes that Vitru Brazil will not be a PFIC in the taxable year of the Merger.

A beneficial owner of Vitru Cayman Shares will not recognize any gain or loss solely as a result of the exchange of Vitru Cayman Shares for Vitru Brazil Shares or Vitru Brazil ADSs as a result of the Merger. A beneficial owner’s aggregate tax basis in Vitru Brazil Shares or Vitru Brazil ADSs received in the Merger will be the same as the aggregate tax basis in Vitru Cayman Shares surrendered in exchange for the Vitru Brazil Shares or Vitru Brazil ADSs. A beneficial owner’s aggregate tax basis in its Vitru Brazil Shares or Vitru Brazil ADSs will be allocated among each Vitru Brazil Share or Vitru Brazil ADS based on the exchange ratio (1:4 Vitru Cayman Shares to Vitru Brazil Shares or Vitru Brazil ADSs). If a beneficial owner acquired (or was deemed to acquire) its Vitru Cayman Shares at different prices or on different dates, the foregoing would apply separately with respect to each block of Vitru Cayman Shares so acquired (or deemed acquired).

Form 8937, Part II, Box 16:

As described above in the response to Box 15, the aggregate tax basis in the Vitru Brazil Shares or Vitru Brazil ADSs received by a beneficial owner of Vitru Cayman Shares will be the same as the aggregate tax basis in Vitru Cayman Shares surrendered in exchange for the Vitru Brazil Shares or Vitru Brazil ADSs. However, while the aggregate tax basis will remain the same, a beneficial owner of Vitru Brazil Shares or Vitru Brazil ADSs will have a lower tax basis per share in the Vitru Brazil Shares or Vitru Brazil ADSs than in the Vitru Cayman Shares because each Vitru Cayman Share was exchanged for 4 Vitru Brazil Shares or Vitru Brazil ADSs. Therefore, the beneficial owner’s tax basis in each Vitru Brazil Share or Vitru Brazil ADS will be approximately .25 times the tax basis such beneficial owner had in each Vitru Cayman Share.

Form 8937, Part II, Box 17:

Sections 354, 358, 368(a), 367(b) and 1001 of the IRC

Form 8937, Part II, Box 18:

The Merger was intended to qualify as a “reorganization” within the meaning of Section 368(a) of the Code. As described in the response to Box 15, if the Merger is respected as a “reorganization” within the meaning of Section 368(a) of the Code, a beneficial owner

of Vitru Cayman Shares generally will not recognize any loss upon receipt of Vitru Brazil Shares or Vitru Brazil ADSs in the Merger.

Form 8937, Part II, Box 19:

The Merger was consummated on June 7, 2024. Consequently, the reportable year for beneficial owners of Vitru Cayman Shares for reporting the tax effect of the Merger is the taxable year that includes June 7, 2024.

Former beneficial owners of Vitru Cayman Shares are urged to consult with their own tax advisors with respect to their individual tax consequences of the Merger.