

**ATACADÃO S.A.**

CNPJ/MF: 5.315.333/0001-09 – CVM nº 24171

Publicly-held company

**MATERIAL FACT AND NOTICE TO SHAREHOLDERS**

**Approval of Corporate Reorganization and Additional Information Regarding Election of Options, Tax Withholding, Withdrawal Rights and Estimated Timeline**

**ATACADÃO S.A.** (B3: CRFB3) ("Grupo Carrefour Brasil" or "Company"), informs its shareholders and the market in general the approval at Company's Extraordinary Shareholders Meeting held today ("EGM") of the corporate reorganization to unify the shareholder bases of Carrefour S.A. ("CSA") and the Company ("Transaction"), and provides with the information below regarding election of options, tax withholding, withdrawal rights and estimated timeline for completion of the Transaction.

The Transaction will be implemented through (i) the merger of all the shares issued by the Company Brachiosaurus 422 Participações S.A., a Brazilian joint-stock company wholly-owned by CNBV ("MergerSub") upon which the Company will become a wholly-owned subsidiary of MergerSub, pursuant to articles 223 to 227, 252 and 264 of the Brazilian Corporation Law, with the attribution of mandatorily redeemable class A, class B or class C preferred shares issued by MergerSub ("New MergerSub Shares") to holders of the Company's shares, in exchange for the merged shares ("Merger of Shares"); followed by (ii) the mandatory redemption of all New MergerSub Shares ("Redemption of Shares").

As a result of the Merger of Shares, each one (1) common share issued by the Company will be replaced by one (1) Class A, Class B or Class C New MergerSub Share issued by MergerSub, book-entry and without par value.

Subject to the terms and conditions set forth in the Protocol and Justification, the exchange ratio has been determined so that, on the closing date of the Transaction, the Redeemable Shares will be redeemed ("Redemption of Shares") as follows ("Exchange Ratio"):

- (i) **Class A Share:** each one (1) MergerSub class A preferred share ("Class A Share") shall be redeemed upon payment, in cash, to its holder BRL 8.50 (eight Brazilian reais and fifty cents) per share;
- (ii) **Class B Share:** each one (1) MergerSub class B preferred share ("Class B Share") shall be redeemed upon (i) delivery to its holder, at holder's election, of

0.0502008<sup>11</sup> common shares issued by CSA, traded on Euronext Paris ("CSA Shares") or, subject to the provisions of the BDR option, 0.0502008<sup>12</sup> BDR<sup>13</sup>, which will be registered under a sponsored Level 1 BDR Program, in accordance with CVM Resolution 182, to be registered for trading on B3, and not subject to any lock-up provision; and (ii) payment, in cash, to its holder of BRL 4.25 (four Brazilian reais and twenty-five cents) per share; and

(iii) **Class C Share:** each one (1) MergerSub class C preferred share ("Class C Share") shall be redeemed upon delivery to its holder, at holder's election, of 0.1004016<sup>14</sup> CSA Shares or, subject to the provisions of the BDR option, 0.1004016<sup>15</sup> BDRs, not subject to any lock-up provision.

The complete description of the terms and conditions of the Transaction may be accessed in the Material Fact disclosed by the Company on April 3, 2025 ("April 3 Material Fact"), and in the documents disclosed by the Company related to the convening of the EGM.

This Material Fact and Notice to Shareholders has informative purposes. All capitalized terms used but not defined herein shall have the meaning ascribed to them in the April 3 Material Fact.

### ***Election of Options***

The Company's shareholders will have a period of 15 calendar days as of and including the first business day (in the City of São Paulo, Brazil) following the date of the EGM, **from April 28, 2025 to May 12, 2025**, to exercise their option to receive Class A, Class B or Class C Shares issued by MergerSub ("Option Period").

Each shareholder will be entitled to elect to receive a single share class as consideration for its Atacadão shares, and will not be allowed to choose a mix of Class A Shares, Class B Shares and/or Class C Shares.

The shareholder that elects to receive Class B or Class C Shares may request to receive the CSA Shares that underlies the BDRs to be issued after the Redemption of Shares, without a cancellation fee, provided that the procedures and deadlines described below, under "Delivery of CSA Shares", are complied with.

The shareholder who elects to receive Class B Shares or Class C Shares **will not be able to trade its Atacadão shares held at the end of the Option Period, until the Closing**. Any additional Company shares acquired after the Option Period by shareholders that elected to

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<sup>11</sup> One (1) CSA Share or one (1) BDR backed by one (1) CSA Share will be delivered for every 19.92 common shares issued by Atacadão.

<sup>12</sup> One (1) CSA Share or one (1) BDR backed by one (1) CSA Share will be delivered for every 19.92 common shares issued by Atacadão.

<sup>13</sup> Each one (1) BDR will be backed by one (1) CSA Share.

<sup>14</sup> One (1) CSA Share or one (1) BDR backed by one (1) CSA Share will be delivered for every 9.96 common shares issued by Atacadão.

<sup>15</sup> One (1) CSA Share or one (1) BDR backed by one (1) CSA Share will be delivered for every 9.96 common shares issued by Atacadão.

receive Class B Shares or Class C Shares will necessarily be exchanged for Class A Shares.

Once the elections are made, no Company shareholder will be allowed to change his choice which will be definitive, irrevocable and irreversible.

Any Company shareholder that does not express their wish to receive Class B Shares or Class C Shares, during the Option Period and does not exercise the Withdrawal Rights, will, mandatorily, by predefined default, receive Class A Shares. Likewise, any Company shareholder that acquires new shares after the conclusion of the Option Period will, mandatorily, by predefined default, receive Class A Shares.

For restrictions and observations related to the choice by any Company shareholder that (i) is not considered a "qualified investor", as defined under the terms of CVM regulations of Class B Shares or Class C Shares, specifically the ones that involve the delivery of BDRs, **please see item “b.1.8. BDR Option (Class B Shares or Class C Shares)” of the April 3 Material Fact**; and (ii) resides in a Member State of the European Economic Area or in the United Kingdom, **please see the last paragraph of item “b.1.1. Option Period” of the April 3 Material Fact**.

#### Shares under custody at the Central Depository

Shareholders whose Shares issued by the Company are held in custody with the Central Securities Depository (“Central Depository”) of B3 S.A. - Brasil, Bolsa, Balcão (“B3”) shall exercise their option through their custody agents.

#### Shares registered directly with the Bookkeeping Agent

Shareholders whose shares are registered directly with Itaú Corretora de Valores S.A., Company’s shares bookkeeping agent (“Bookkeeping Agent”) must complete the form attached as **Annex I** and present it during the Option Period, signed and notarized, to the Bookkeeping Agent, by e-mail: [atendimentoescrituracao@itau-unibanco.com.br](mailto:atendimentoescrituracao@itau-unibanco.com.br) (“Option Form”). The Option Form must be presented to the Bookkeeping Agent accompanied by the documents listed in the item “*Procedures for Exercising of the Withdrawal Right – Shares Registered directly with the Bookkeeping Agent*” above.

#### Investors with lent positions in stocks

Investors with donor positions in shares issued by the Company who express their wish to receive Class B or Class C Shares, shall timely terminate the stock lending and have their shares deposited with the Central Depository at the time of their election.

#### Delivery of CSA Shares

The delivery of CSA Shares shall require that the respective Company shareholders first receive BDRs and, subsequently, request to Itaú Unibanco S.A., depositary institution of the

BDR Program (the "BDR Depository") their cancellation and delivery of CSA Shares in a custody account in France.

The BDR cancellation may be requested without payment of cancellation fee charged by the BDR Depository, provided that the request is made within the first 10 days of trading of the BDRs on the B3.

Based on the estimated timetable, the Company's shareholders will have a period **from June 4, 2025 and until June 17, 2025** to request the BDR cancellation free of cancellation fee.

For the cancellation of the BDRs, the holder must instruct their Brazilian broker or custody agent to cancel the BDRs before the BDR Depository, so that the underlying CSA Shares abroad are released.

The BDR Depository, after receiving the BDRs to be cancelled, shall verify if all data and documents are correct and provide the necessary information for the transfer of the CSA Shares due to the cancellation of the BDRs, must send a SWIFT message, requesting the transfer of the CSA Shares and informing the account for their credit abroad, according to the information received from the Brazilian broker or custody agent.

Euroclear France, custodian of the BDR Program ("Custodian"), upon receiving a SWIFT message from the BDR Depository, will make the necessary verifications and transfer the Shares from the custody account (*conta lastro*) to the foreign broker.

No BDR will be cancelled if such requirements are not met by its holders.

Under no circumstances will CSA Shares be transferred by the Custodian without the respective confirmation from the Depository of the BDRs that the corresponding BDRs have been canceled.

Each shareholder of the Company who wishes to receive the CSA Shares will also be responsible for complying with other rules and formalities applicable to holding publicly traded shares in Euronext Paris.

The Company recommends that shareholders interested in receiving CSA Shares contact in advance their Brazilian brokerage firm or custody agent in which their shares are held, as well as their foreign brokerage firm, to verify the procedures required by such institutions.

Company's Shareholders whose shares are registered directly with the Bookkeeping Agent shall first transfer their shares to the stock exchange environment, and then instruct their Brazilian brokerage firm or custody agent to cancel the BDRs before the BDR Depository, following the procedure described above.

## Tax Withholding

### Brazilian tax withholding (investors residing in Brazil)

The earnings of Company's shareholders resident in Brazil, including individuals and legal entities, investment funds and other entities, as a result of the Transaction may be subject to income tax and other taxes, according to legal and regulatory rules applicable to each investor category.

For informational purposes, the capitalization of the profits reserves in the amount of seven billion, three hundred and forty-five million reais (BRL 7,345,000,0,00.00) approved at the EGM, may increase the investment acquisition cost in R\$ 3,48259957244933 per share for the shares held by the Company shareholders at the end of **May 12, 2025**, when the approval of the profit reserves capitalization will be effective.

The investors shall consult their respective advisors about applicable taxation and treatment of the profit capitalization and shall be directly responsible for the tax payment potentially applicable.

### Brazilian tax withholding (investors not residing in Brazil)

In relation to any non-resident investor ("**NRI**"), withholding income tax ("**WIT**") will be levied on any capital gain due to the Merger of Shares, as set forth in Article 21, Paragraph 6 of RFB Ruling 1.455/14, as amended.

### Documentation to be provided by the NRI (Class A and Class B Shares):

NRIs that elected for the **Class A and Class B Shares** shall complete and submit to MergerSub, directly or through their custody agents, the model spreadsheet attached as **Annex II** to this notice to shareholders, containing information on the acquisition cost of the Company shares they hold, as well as their tax residence, including the sound and proper documentation that evidences the amount of the acquisition cost and the tax residency of the shareholder.

The model spreadsheet contained in **Annex II** to this notice to shareholders must be completed and sent by the shareholder via e-mail to the following address: [ribrazil@carrefour.com](mailto:ribrazil@carrefour.com).

Such information should be sent as early as possible but no later than 2 (two) Business Days after the Closing of the Transaction. Based on the estimated timetable, the NRIs that elect Class A and Class B Shares will have **June 2, 2025 and June 3, 2025** to send the spreadsheet.

### Documentation to be provided by the NRI (Class C Shares)

NRIs that elected to receive **Class C Shares** shall submit to MergerSub, directly or through their custody agents:

(a) the corresponding tax payment slip (DARF) evidencing collection of the respective capital gain tax estimated based on the closing stock market price of CSA Shares on Euronext Paris<sup>16</sup> on a **date between May 22, 2025 and May 28, 2025** in the amount legally substantiated by all reasonably necessary documentation and/or in such amount agreed with the Company; or

(b) reasonably necessary legal and documentary evidence that no capital gain is expected to be ascertained under the Transaction, according to an estimate based on the closing stock market price of CSA Shares on Euronext Paris on a **date between May 22, 2025 and May 28, 2025**.

In addition, the following rules shall be subject to the following requirements:

- (i) the NRI must, from the date of delivery of either (a) or (b) above, **refrain from trading any Company shares in the market or in private trades**;
- (ii) in case the NRI does not provide the corresponding tax payment slip or the documentation evidencing that no capital gain will be ascertained as a result of the Transaction, the choice of the corresponding NRI will **be automatically, by predetermined standard, defaulted to Class B Shares**, allowing for the MergerSub to deduct WIT and TFT amounts from the cash consideration due to such NRI;
- (iii) in case the WIT collected by the NRI in the term set forth above is lower than the actual amount of WIT payable by the NRI upon the Closing of the Transaction (due to the fluctuation on the market value of CSA shares and/or fluctuation of the foreign exchange currency), MergerSub will claim the difference of WIT from the NRI (directly or through its custodian agent);
- (iv) B3 will send electronic debit notice via “messaging” to custody agents of the NRIs that elected Class C Shares charging the amounts to the TFT and any difference of WIT to be paid within up to 5 (five) Business Days from receipt of the debit notice. Based on the estimated timetable, B3 is expected to communicate the custody agents on **June 6, 2025** and the payment will be due by **June 13, 2025**), through the “messaging” sent by B3. In the event of default, the due and unpaid amount related to the TFT and/or any difference of WIT shall be subject to interest in arrears at the rate of 1% (one percent) per month in addition to a late penalty of 10% (ten percent); and
- (v) if the Company decides to distribute Extraordinary Dividends and any other payments that generate credits against the NRI, including, without limitation, any dividends, interest on shareholders' equity capital and other cash distributions that may be declared by Company between the date of the Merger of Shares Agreement

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<sup>16</sup> The exchange rate to be used to convert the closing price in Euro of the CSA shares in Euronext Paris into national currency is the closing price of the foreign currency disclosed, for sale, by the Central Bank of Brazil for the date of the triggering event.

and the Closing Date of the Transaction (“Other Credits”), these amounts could be used to: (i) allow the Class C Shares INR that do not provide the tax payment slip (DARF) or the information of the absence of capital gain not to be defaulted to Class B; and (ii) use the amount of the Extraordinary Dividends and the Other Credits to offset against the WIT payable by the corresponding INR. Upon election of Class C Shares, NRIs shall automatically, irrevocably and irreversibly agree, authorize and instruct the Parties, as the case may be, to deduct from the Extraordinary Dividends and Other Credits and assign to MergerSub the amount required to withhold the WIT, as an essential business condition for such an election.

### General information

MergerSub, as the mergor (*incorporadora*) of Company’s shares, will use the information provided to it by the custody agents of the NRI and/or by the NRI for the calculation of the capital gain, and such custody agents and/or the NRI shall be responsible for the veracity, completeness and documentation that proves such information.

The custody agents and/or the NRI shall provide to the Company and the Bookkeeping Agent the data of the NRIs on the requested dates, including the average cost of acquisition of Company’s shares, and provide the corresponding confirmatory documentation. MergerSub shall not, under any circumstances, be responsible for any subsequent adjustments and/or refunds of amounts paid in excess of the required amount.

In the case of NRIs who fail to timely provide (or otherwise fail to provide in a satisfactory manner) the documents and information to substantiate their jurisdiction of domicile, the average cost for Company shares and corresponding calculation basis, MergerSub reserves the right to:

- (i) consider as the cost of acquisition per share for said NRIs the sum of lowest historical trading price of the Company’s shares on B3 and the amount of the increase of the investment acquisition cost of R\$ 3,48259957244933 per share as a result of the capitalization of the profits reserve in the amount of seven billion, three hundred and forty-five million reais (BRL 7,345,000,000.00), approved at the EGM, provided that the shares are held by the NRI at the end of May 12, 2025; and
- (ii) apply the 25% rate over the earnings of the NRI.

MergerSub and the Company will not, under any circumstances, be liable before Company’s NRIs due to any subsequent adjustment and/or refund of any overpaid amounts provided the rules herein have been observed.

After the Closing of the Transaction, MergerSub will:

- (a) withhold the WIT related to any capital gain of the NRI corresponding to the difference between: (i) the fair value of the Class A, Class B or Class C shares issued on the benefit of the INR; and (ii) the acquisition cost informed by the INR

according to the procedures outlined above, observed the following treatment for each class of Share:

- **Class A Share:** the fair value of the Class A Share will correspond to R\$ 8.50 (eight reais and fifty cents) per share;
- **Class B Share:** the fair value of the Class B Share will correspond to the amount of R\$ 4.25 (four reais and twenty-five cents) per share, plus the market value of 0.0502008 CSA Share (underlying the BDR), based on the closing price of the CSA Shares on Euronext Paris on the Closing Date<sup>17</sup>; and
- **Class C Share:** the fair value of the Class C Share will correspond to the market value of 0.1004016 CSA Share (underlying the BDR), based on the closing price of the CSA Shares on Euronext Paris on the Closing Date<sup>18</sup>;

(b) offset the amount of any WIT on behalf of the NRI against the cash portion amount to which the respective investor is entitled to as a result of the Redemption of Shares, in case of Class A Shares and Class B Shares;

(c) in case of Class C Shares, the WIT may be offset against the Extraordinary Dividends and the ("Other Credits") from the Class C Shares, if there is any WIT to be withheld and paid under the guidelines outlined above.

Tax rate: for NRIs operating under the Brazilian Central Bank's and CVM's Joint Resolution 13/24 the following rates shall apply:

- (iii) twenty-five percent (25%), in the case of a shareholder who is a resident in a country or territory with favored taxation, pursuant to the legislation and regulations of the Brazilian Internal Revenue Service in force; or
- (iv) fifteen percent (15%) in other cases.

For other NRIs:

- (i) twenty-five percent (25%), in the case of a shareholder who is a resident in a country or territory with favored taxation, pursuant to the legislation and regulations of the Brazilian Internal Revenue Service in force; or
- (ii) in other cases in which item (i) above does not apply, according to the following rates, provided for in article 21 of Law No. 8,981/1995, as amended by Law No. 13,259/2016:
  - (a) fifteen percent (15%) on the portion of gains not exceeding five million Brazilian Reais (BRL 5,000,000.00);
  - (b) seventeen-point five percent (17.5%) on the portion of gains that exceeds five million Brazilian Reais (BRL 5,000,000.00) and does not exceed ten million

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<sup>17</sup> The exchange rate to be used to convert the closing price of CSA shares on Euronext Paris in Euro into national currency is the closing price of the foreign currency published for sale by the Central Bank of Brazil for the date of the operative event.

<sup>18</sup> The exchange rate to be used to convert the closing price of CSA shares on Euronext Paris in Euro into national currency is the closing price of the foreign currency published for sale by the Central Bank of Brazil for the date of the operative event.

- Brazilian Reais (BRL 10,000,000.00);
- (c) twenty percent (20%) on the portion of gains that exceeds ten million Brazilian Reais (BRL 10,000,000.00) and does not exceed thirty million Brazilian Reais (BRL 30,000,000.00); and
  - (d) twenty-two-point five percent (22.5%) on the portion of gains that exceeds thirty million Brazilian Reais (BRL 30,000,000.00).

MergerSub and the Company shall not, under any circumstances, be responsible to NRIs for any subsequent adjustments and/or refunds of amounts paid in excess of the required amount.

French Tax on Financial Transactions (“TFT”)

In relation to any Company Shareholders that opts to receive Class B Shares or Class C Shares (by means of which such shareholder will ultimately receive CSA Shares or BDRs), TFT will be levied at the rate of 0.4% of the total market value, based on the closing price of CSA Shares in Euronext Paris<sup>19</sup> on the trading day preceding the Closing of the Transaction, and MergerSub and the Company reserve the right to:

- (a) withhold the amount related to the TFT; and
- (b) offset the amount of any TFT paid on behalf of the Company Shareholder against:
  - (i) the cash portion amount to which the respective investor is entitled to as a result of the Redemption of Shares, in case of Class B Shares;
  - (ii) the Extraordinary Dividends and Other Credits, in case of Class C Shares.

When opting for the Class C Shares, Company Shareholders agree, authorize and instruct, automatically, irrevocably and irreversibly, the Company and MergerSub to deduct from the Extraordinary Dividends and Other Credits and assign to MergerSub the amount required for the withholding and payment the TFT, as an essential business condition for such option. If no Extraordinary Dividends or Other Credits are paid or exist, then the shareholders who opt for Class C Shares shall undertake to reimburse the Company for the TFT.

In addition, as mentioned above, B3 will send electronic debit notice via “messaging” to custody agents of shareholders that elected Class C Shares charging the TFT (and the amount of any difference of WIT, in the case of an NRI), which must be paid within up to 5 (five) Business Days from receipt of the debit notice. Based on the estimated timetable, B3 is expected to communicate to the custody agents on **June 6, 2025** and the payment will be due by **June 13, 2025**, via “messaging” sent by B3. In the event of default, the due and unpaid amount related to the TFT (as well as to any difference of WIT, in the case of an NRI) shall be subject to interest in arrears at the rate of 1% (one percent) per month in addition to a late penalty of 10% (ten percent).

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<sup>19</sup> The exchange rate to be used to convert the closing price of CSA shares on Euronext Paris in Euro into national currency is the closing price of the foreign currency published for sale by the Central Bank of Brazil for the date of the operative event.

## ***Withdrawal Rights***

Pursuant to Article 252 of Brazilian Corporation Law, the Merger of Shares shall give rise to withdrawal rights to Atacadão shareholders who hold common shares, on an uninterrupted basis, since the end of the trading session of February 11, 2025, the last trading session before the date of disclosure of the first Material Fact on the Transaction (February 12, 2025) ("Cut-off Date") and who did not vote in favor of the Transaction, or who did not attend the EGM ("Withdrawal Right"). Shareholders wishing to exercise the Withdrawal Rights will be refunded for the number of shares held on the date of exercise of such right, up to the number of shares held on the Cut-Off Date. Shares acquired after the Cut-Off Date will not be entitled to the Withdrawal Rights.

The Withdrawal Rights shall be exercised until **May 26, 2025**, 30 days from the publication of the minutes of the EGM, which will be published in the newspaper "O Estado de S. Paulo" on April 26, 2025.

The amount of the refund for the Withdrawal Rights to the dissident shareholders will be **BRL 7.42 (seven reais and forty-two cents)** per share issued by the Company, which corresponds to the economic value of the shares issued by the Company on December 31, 2024 ("Base Date"), determined by Apsis Consultoria Empresarial Ltda. ("Apsis"), based on the discounted cash flow evaluation criterion, for the purposes of article 8 of the Company's bylaws, which determines that the refund to dissident shareholders who exercise Withdrawal Rights will be calculated based on the lower between the economic value and the book value of the shares issued by the Company.

Although on this date, Company's most recent balance sheet has been approved for more than sixty (60) days, the balance sheet dated of December 31, 2024, will be approved by Company's shareholders during the annual general meeting convened for April 29, 2025. Therefore, dissenting shareholders will not have the right to request a drawing up of a special balance sheet for the purpose of refund.

Shareholders who exercise their Withdrawal Rights will have their shares blocked for trading after they manifest their interest in exercising such rights.

### *Procedure for Exercising of the Withdrawal Rights*

#### *Shares under Custody at the Central Depository*

Dissident shareholders whose shares are held in custody at the Central Depository who wish to exercise the Withdrawal Right shall, subject to the specific deadlines and procedures of the Central Depository, express their interest in the Withdrawal Rights through their respective custodian agents, contacting them sufficiently in advance to take the necessary measures and to consult them in this regard of the necessary documents.

## Shares registered directly with the Bookkeeping Agent

Dissident shareholders whose shares are registered directly with the Bookkeeping Agent who wish to exercise the Withdrawal Rights shall exercise this right until May 26, 2025 (inclusive). The shareholder must attend an Itaú branch in the national territory, during bank office hours, with the documents described below:

- **Individuals:** identification document (CPF and RG) and proof of residence, bearing a written document and with a recognized signature, declaring the exercise of the Withdrawal Rights, as well as proving the number of shares held.
- **Legal Entities:** documentation granting powers of legal representation and carrying a written document with a recognized signature, declaring the exercise of the Withdrawal Rights, as well as proving the number of shares held. Shareholders who are represented by a proxy shall deliver, in addition to the documents referred to above, the respective power of attorney, which shall contain special powers for the exercise of the Withdrawal Right and the request of reimbursement.

### ***Estimated Timeline***

We present, below, the estimated timeline of the Transaction:

#	Date	Event
1	04/26/2025	Beginning of the period for exercising Withdrawal Rights
2	04/28/2025	Beginning of the Option Period
3	04/29/2025	Company's Annual Shareholders Meeting
4	05/12/2025	End of the Option Period
5	05/13/2025	Beginning of the period in which the trading of shares issued by the Company is blocked for shareholders electing to receive Class B or Class C Shares
6	05/26/2025	End of the period for exercising the Withdrawal Rights
7	05/26/2025	CSA's Board of Directors' Meeting to confirm satisfaction of conditions precedent provided for in the Protocol and Justification
8	05/26/2025	Company's Board of Directors' Meeting to confirm satisfaction of conditions precedent of the conditions precedent provided for in the Protocol and Justification and confirm the transaction following withdrawal rights exercise, for purposes of 3rd of art. 137 of the Brazilian Corporation Law
9	05/26/2025	Material fact announcing satisfaction of the conditions precedent provided for in the Protocol and Justification
10	05/27/2025 to 05/28/2025	Period of delivery of documents and information on withholding tax gain by non-resident investors (NRI) who elected to receive Class C Shares: (a) the corresponding tax payment slip (DARF); or (b) provide reasonably necessary legal and documentary evidence that no capital gain is expected to be ascertained under the Transaction.
11	05/29/2025	Payment of refund amount to shareholders who exercised Withdrawal Rights, if any
12	05/29/2025	Calculation of the TFT amount based on the closing stock market price of CSA Shares on Euronext Paris on the day preceding the Closing (redemption in exchange for BDRs)
13	05/30/2025	<b>Closing of the Transaction</b> and last day of trading of shares issued by the Company

14	05/30/2025	Disclosure of Material Fact informing on the closing of the Transaction
15	05/30/2025	Availability of the closing stock market price of CSA Shares on Euronext Paris on the day of Closing for purposes of determination of capital gains of NRIs
16	05/30/2025	Notice to Shareholders informing periodic windows and procedures relating to the Sale Facility
17	05/02/2025 and 06/03/2025	Period of delivery of Cost Acquisition Reporting Spreadsheet by non-resident investors (NRI) that elected to receive Class A or Class B Shares
18	06/02/2025	First trading day of BDRs on B3
19	06/04/2025 to 06/17/2025	Shareholders that elect to receive CSA Shares must request cancellation of BDRs through their custody agents (without cancellation fee)
20	06/04/2025	BDRs appear on the investors' statements, along with the financial provisions for those who opted for Class A and Class B shares.
21	06/04/2025 and 06/05/2025	Non-qualified investors who received BDRs Shareholders and elect to use the Sale Facility to sell CSA Shares in the First Window must request the sale through their custody agents
22	06/04/2025 onwards	Itaú cancels the BDRs and Euroclear to delivers the underlying CSA shares to shareholders that requested the BDR cancelation in a custody account in France.
23	06/05/2025 onwards	CSA Shares appear on the investors' statements
24	From 06/06/2025	Disclosure of Notice to the Shareholders related to fractions of CSA Shares. Auction of CSA share fractions on Euronext Paris / Sales of CSA shares upon request of non-qualified investors who received BDRs and use the Sale Facility
25	06/06/2025	B3 sends communication to custody agents of shareholders that elected Class C Shares charging the TFT and any Brazilian Withholding tax amounts to be paid within up to 5 (five) Business Days (13 June 2025)
26	06/09/2025	Auction of fractions of BDRs
27	06/09/2025	Disclosure of notice to shareholders with the result of the auction of fractions of BDRs
28	06/10/2025	Payment of the redemption amount in cash to shareholders that elected to receive Class A and Class B shares (net of taxes).
29	06/13/2025	B3 sends settlement notice via "messaging" to the custody agents for payment to MergerSub of the WIT and the TFT amounts due by shareholders that elected Class C Shares through their custody agents

### **Access to Information and Documents**

The documentation applicable to the Transaction are available to shareholders at the Company's Investor Relations Department, at Av. Tucunaré, 211, CEP 06455-000, Barueri, SP, on the Company's website ([ri.grupocarrefourbrasil.com.br](http://ri.grupocarrefourbrasil.com.br)) and on the websites of the Brazilian Securities Commission (<http://www.gov.br/cvm>) and of B3 S.A. - Brasil, Bolsa, Balcão (<http://www.b3.com.br>).

Additional information may be obtained from the Investor Relations Department, by e-mail [ribrasil@carrefour.com](mailto:ribrasil@carrefour.com).

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The Company will keep its shareholders, and the market informed of subsequent facts related to the Transaction, in accordance with the law and CVM regulations.

São Paulo, April 25, 2025

**Atacadão S.A.**

Eric Alexandre Alencar  
Vice President of Finance and Investor Relations Officer  
Grupo Carrefour Brasil

**Annex I**

**OPTION FORM**

[Name], [full qualification], [by you] or [through the legal representatives below], shareholder of Atacadão S.A. ("Company"), whose shares are registered directly with Itaú Corretora de Valores S.A. ("Bookkeeping Agent"), hereby expresses my share class election of New MergerSub Shares to be issued as a result of the merger of Company's shares by Brachiosaurus 422 Participações S.A. ("MergerSub" and "Transaction"), presenting, for this purpose, the following data so that the Bookkeeping Agent adopts the necessary measures for the processing for crediting such New MergerSub Shares after the implementation of the Transaction:

<b>Number of Company's Shares</b>	<b>Bank</b>	<b>Branch</b>	<b>Bank Account</b>	<b>Phone Number</b>	<b>Address</b>
[ ]	[ ]	[ ]	[ ]	[ ]	[ ]

The shareholder irrevocable and irreversible elects to receive:	Class B Shares [ ] <b><u>OR</u></b> Class C Shares [ ]
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Attached to this form are the documents necessary to prove (i) the ownership of the shares; and (ii) the authorization of the signatory.

All capitalized terms used in this form but not defined herein shall have the meaning ascribed to them in the Protocol and Justification of the Merger of Shares of Atacadão S.A. by Brachiosaurus 422 Participações S.A. entered into on March 6, 2025, and amended on April 3, 2025, by the management of the Company and MergerSub, except as otherwise defined in this form.

Being that what was relevant for the moment, I subscribe,

\_\_\_\_\_  
[Shareholder or Representative]

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**Annex II**

**COST ACQUISITION REPORTING SPREADSHEET<sup>20</sup>**

<b>Name</b>	<b>CPF/CNPJ</b>	<b>Place of Tax Residence</b>	<b>Classification under the terms of the Joint Resolution 13</b>	<b>Number of Shares</b>	<b>Average Acquisition Cost</b>
[ ]	[ ]	[ ] (country)	[ ]	[ ]	[ ]

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<sup>20</sup> The information should be sent in xls format. (Excel file), accompanied by the corresponding supporting documentation for preflight.