

3R PETROLEUM ÓLEO E GÁS S.A.

CNPJ/MF nº 12.091.809/0001-55 NIRE 33.300.294.597

NOTICE TO THE MARKET

SUDENE'S TAX INCENTIVE FOR FAZENDA BELÉM, RECÔNCAVO AND PEROÁ CLUSTERS

3R PETROLEUM ÓLEO E GÁS S.A. ("3R" or "Company") (B3: RRRP3), in compliance with the provisions of CVM Resolution No. 44, informs its investors and the market in general that has received from the Northeast Development Superintendence ("SUDENE"), a structure linked to the Ministry of Regional Development, the approval for the reduction in Income Tax and Additional in benefit of the owned subsidiaries of the Company 3R Candeias S.A. ("3R Candeias"), 3R Fazenda Belém S.A. ("3R Fazenda Belém") and 3R Peroá S.A. ("3R Peroá"), owners and the operators of the Recôncavo, Fazenda Belém and Peroá Clusters, respectively.

The aforementioned tax incentive allows a 75% reduction in Corporate Income Tax ("IRPJ") for a period of 10 years, starting on January 1st, 2023, bringing the combined IRPJ and Social Contribution ("CSLL") rate from 34% to 15.25% over oil and natural gas production activities developed in these assets. The approval of SUDENE's tax incentive is another important milestone for the Company's business plan, which is focused on the redevelopment and revitalization of mature fields, supported by a robust investment plan.

The Company points out that with the approval of the tax incentive Recôncavo, Fazenda Belém and Peroá Clusters join Macau, Rio Ventura and Areia Branca Clusters that were already granted with the same incentive and are all operated by 3R. As soon as the operational transition processes of Pescada and Potiguar Clusters are completed, the Company will request that these projects qualify for SUDENE's tax incentive as well.

Finally, 3R reinforces its commitment to keep its investors and the market duly informed, in line with the best corporate governance practices and in strict compliance with current legislation.

Rio de Janeiro, January 02, 2023

Rodrigo Pizarro

Chief Financial and Investor Relations Officer

