

B3 S.A. – Brasil, Bolsa, Balcão

CNPJ nº 09.346.601/0001-25

NIRE 35.300.351.452

NOTICE TO THE MARKET**Assessment notice on withholding tax on the alleged capital gain of foreign investors in receiving B3 shares upon the merger of CETIP S.A. – Mercados Organizados shares**

B3 S.A. – Brasil, Bolsa, Balcão (“Company” or “B3”) informs that it received, today, an assessment notice from the Brazilian Tax Authority (“RFB”) in the total amount of R\$499,529,750.51, including fine and interest, demanding the payment of withholding tax (“IRRF”) supposedly due by B3, as tax responsible, on the capital gain that would have been calculated by foreign shareholders of CETIP, which received B3 shares as a result of the merger of its shares, which took place in March 2017 within the scope of the business combination between CETIP and BM&FBOVESPA (currently B3).

B3 reiterates its understanding, in line with the opinion of its external tax advisors, that there is no taxable capital gain in share merger transactions and will present an objection to this tax assessment notice within the regulatory period.

São Paulo, December 15, 2021

Daniel Sonder

Chief Financial, Corporate and Investor Relations Officer