



IOCHPE-MAXION S.A.  
Public-held Company  
Tax ID (CNPJ) 61.156.113/0001-75  
NIRE 35.300.014.022

#### **RELEVANT FACT**

IOCHPE-MAXION S.A. ("Company"), pursuant to the provisions of §4<sup>th</sup> of article 157 of Law nº 6,404/76, and to the Resolution nº 44/21 of the Brazilian Securities Commission ("CVM", for its Portuguese acronym), following up on the relevant fact disclosed on July 14, 2021, regarding the possibility of an out-of-court settlement on a tax assessment notice in a Mexican subsidiary, hereby informs its shareholders and the market of the following:

Negotiations with the Mexican tax authorities are in the final stage of formalization in order to put an end, still at the administrative level, to the discussions in relation to the tax assessment notice issued against the subsidiary Maxion Wheels de México, S. de R.L. of C.V. within the scope of an audit for the year 2012, as well as to the audits for the years 2013 to 2015, conducted by the aforementioned tax authorities in the subsidiary Ingeniería y Maquinaria de Guadalupe, S.A. de C.V. ("Inmagusa"), as disclosed in the Company's CVM Reference Form, by means of payment by the taxpayers of the approximate total amount of R\$ 181 million.

Such discussions mainly concerned: (i) deductibility for tax purposes of interest related to term loans obtained in 2012 from a third-party financial institution, to finance the acquisition of Inmagusa; and (ii) alleged omission of revenue due to capital gain in the intra-group sale of such company occurred in December 2012. On September 30, 2022, the total updated amount involved in these discussions corresponded to R\$1,146 million, considering the exchange rate applicable on that date. Such settlement at the administrative level, once formalized, will close the discussions on the subject, avoiding lawsuits, as well as the costs arising therefrom, considering the relevant amount involved.

It is expected that the closing of the formalization of the negotiations with the Mexican tax authorities will occur within the fourth quarter of 2022, with the recognition of the total settlement payment amount in the Company's consolidated financial statements, in accordance with accounting practices adopted in Brazil.

The Company will keep the market informed of any relevant information on the subject.

São Paulo, November 7, 2022.

Elcio Mitsuhiro Ito  
Chief Financial and Investor Relations Officer