

Procedures applicable to the reduction of IRRF rates under a Double Taxation Avoidance Treaty

Non-resident shareholders that believe they are entitled to the application of a reduced withholding income tax at source (“IRRF”) rate due to an international treaty to avoid double taxation entered into by Brazil and the jurisdiction of their tax residence (“Treaty”) shall observe the procedures set forth in this Form.

The Company, as the paying source, is responsible for the withholding and collection of IRRF levied on IOC July 2026 (which distribution was approved at the Company’s Board of Directors Meeting held on July 29, 2026) prior to its payment to shareholders. Therefore, the application of any differentiated tax treatment will depend on the timely, complete and proper submission of the information and documents set forth in this Form. The information provided will be used by the Company exclusively for the purpose of determining the IRRF rate applicable to non-resident shareholders who are beneficiaries of Interest On Capital (“IOC”), when applicable.

The Company will not consider any information or documents submitted after the Submission Deadline, as well as those submitted in an incomplete, inadequate, inconsistent or insufficient manner. In such cases, the IRRF rate set forth under applicable law will fully apply, **with no possibility of retroactive review**, without prejudice to the non-resident shareholder seeking, directly before the competent tax authorities, any refund it believes to be due.

The Company may, at its sole discretion, request additional information and/or documents whenever it deems necessary for the full compliance with its legal obligations as a tax withholding agent.

By providing the information mentioned in this Form shareholders and their custody agents authorize the disclosure of the data submitted, as well as any additional information that may be subsequently requested by the Company, to the tax authorities in the context of a tax audit.

A. SUBMISSION OF DOCUMENTS AND INFORMATION

Non-resident shareholders shall submit to the Company, directly via e-mail ri@ambev.com, or through their respective custody agents, by September 25, 2026 (“**Submission Deadline**”), the following documents:

- (a) the Ultimate Beneficial Owner Form set forth in item B below, duly filled out and signed by the shareholder or its legal representative; and
- (b) a valid tax residence certificate issued by the competent tax authority of the shareholder’s tax residence jurisdiction, expressly referencing the treaty to avoid double taxation entered into by Brazil and such jurisdiction, certifying the shareholder’s status as a tax resident for purposes of applying the Treaty. The document shall be presented in its original form or as a notarized digitized copy, in Portuguese, English or Spanish. Documents issued in other languages must be accompanied by a sworn translation into Portuguese or English.

The information contained in the Beneficial Owner Form shall be provided by the shareholder on a declaratory basis and under its sole responsibility.

B. ULTIMATE BENEFICIAL OWNER FORM

1. Identification of the Ultimate Beneficial Owner
☐ Individual
Full name: _____
Country of Tax Residence: _____

Full address: _____
Local Taxpayer Identification Number (CPF equivalent): _____
Contact e-mail: _____

☐ **Legal Entity or Unincorporated Entity**

Corporate name: _____
Country of Tax Residence: _____
Full address: _____
Local Taxpayer Identification Number (CNPJ equivalent): _____
Type of entity: ☐ Operating company ☐ Holding company ☐ Investment fund ☐ Other: _____
Contact e-mail: _____

2. Tax Residence

☐ I hereby declare, for all purposes, that the beneficiary identified above is a tax resident in the country indicated for purposes of applying a Treaty to Avoid Double Taxation entered into with Brazil.

☐ In the case of a Legal Entity or an Unincorporated Entity beneficiary, the beneficiary declares that it maintains, in the tax residence jurisdiction indicated above, economic substance compatible with the activity carried out, having its own or regularly available physical premises, qualified employees in a number appropriate to its activity, and local operating expenses incurred in the ordinary course of its business.

Tax residence must be evidenced by an official document issued by the tax authority of the foreign country, in English or Spanish. Documents issued in other languages must be accompanied by a sworn translation into English.

Failure to present the certificate, presentation outside the required standards or an expired certificate will result in the non-application of any Treaty benefit, and Brazilian domestic rules will apply, with withholding tax at source according to domestic rates.

3. Application of Treaty to Avoid Double Taxation ("Treaty")

I declare and confirm that (check all applicable options):

a) Tax Residence

☐ The beneficiary is a tax resident in _____, and is subject to the Treaty entered into between Brazil and _____.

b) Beneficial Owner

☐ The beneficiary is the beneficial owner of the Interest on Own Capital received.

☐ The beneficiary declares that receives the IOC on its own behalf and for its own account, as the beneficial owner, and does not act as agent, nominee, fiduciary, attorney-in-fact, custodian, conduit or in any analogous capacity for the benefit of third parties. The beneficiary further declares that it is not obliged, contractually, legally or factually, to pass on, in whole or in part, the amounts received as IOC to any third party, particularly to a resident in a jurisdiction that would not be entitled to the same tax treatment under the Treaty, and that it has full powers of use, enjoyment and disposition over such income and bears the economic risks associated therewith.

c) Qualification for Treaty Benefits and LOB Clause

☐ The beneficiary meets the conditions to enjoy the Treaty benefits, including, where applicable, the requirements of the Limitation on Benefits (“LOB”) clause, qualifying under one of the following categories:

- ☐ Individual
- ☐ Publicly traded company listed on a recognized exchange
- ☐ Qualified subsidiary of a publicly traded company listed on a recognized exchange
- ☐ Other (in this case, explain below the conditions to meet the LOB clause)

☐ The applicable Treaty does not contain a LOB clause

Special Rates and Conditions (when applicable):

The beneficial owner declares that it is claiming the provisions of Article ___, paragraph ___ of the Treaty between Brazil and ___, for application of an IRRF rate of ___% to the payment or credit of IOC.

Describe below the additional conditions under the Treaty that are met by the beneficial owner to be entitled to the reduced rate (if applicable):

4. Statement of Responsibility

I declare that the information above is true, complete and correct, and that I understand that false or incomplete information may result in the non-application of the requested tax treatment and/or liability for all legal purposes.

The beneficiary undertakes to notify the Company, in writing and within 02 (two) days counted from the respective occurrence, of any change to the information and statements provided in this Form that may occur between the date of its signature and the Submission Deadline, including, without limitation, changes in tax residence, direct or indirect corporate control, applicable tax regime in the jurisdiction of residence, or any other circumstance that may affect eligibility for the Treaty. Failure to provide timely notice will result in the beneficiary assuming full responsibility for the resulting tax consequences.

I further declare that I undertake to fully reimburse the Company for any amounts that may be assessed, charged or collected from the Company by the competent authorities, including taxes, IRRF differences, fines, interest, monetary adjustments, penalties, costs and expenses, if the withholding or payment of IRRF is deemed lower than due or inadequate.

Should the full reimbursement of the amounts due not occur within the term established in the communication sent by the Company to the shareholder, the Company is hereby expressly authorized, without the need for any further notice or additional authorization, enforce collection of such amounts, including by means of set-off, in whole or in part, the Company’s credit against any amounts that are or may become due by the Company to the defaulting shareholder, under any title and at any time, including, without limitation, dividends, interest on capital, bonus shares, refunds and other proceeds, whether current or future, declared, distributed and/or paid to such shareholder, and is further authorized to withhold such amounts until the shareholder has fully complied with its reimbursement obligations.

Place and date: _____

Name of beneficiary or legal representative: _____

Position (if legal entity): _____

Signature: _____