

B3 S.A. – Brasil, Bolsa, Balcão
CNPJ nº 09.346.601/0001-25
NIRE 35.300.351.452

NOTICE TO THE MARKET

Assessment notices on the Goodwill tax amortization in 2012 and 2013

B3 S.A. – Brasil, Bolsa, Balcão (“B3”) announces that it received today assessment notice from the Brazilian Tax Authority questioning the amortization for tax purposes in the tax years of 2012 and 2013 of the goodwill that resulted from the acquisition of Bovespa Holding S.A. in May 2008 (“Goodwill”), totaling R\$ 2,221,448,800.58 related to income tax – IRPJ and R\$ 798,170,072.68 related to social contribution – CSLL, which in both cases include fines and interest.

The assessment notice is based, in short, in an alleged undue reduction of the basis for income tax and social contribution calculations, reflecting the value assigned to the Goodwill.

B3 will challenge the assessment notice in due time and reaffirms its position that the Goodwill was regularly created, in conformity with tax laws.

Finally, B3 reaffirms that it will continue to amortize, for tax purposes, the Goodwill, in accordance with the applicable legislation in force.

São Paulo, September 21, 2017

Daniel Sonder
Chief Financial Officer