

**LUPATECH S.A.**

CNPJ Nº 89.463.822/0001-12

NIRE 35.3.0045756-1

Publicly-Held Company with Authorized Capital – B3 Novo Mercado

**MATERIAL FACT****TAX SETTLEMENT ON ICMS DISPUTES**

**Nova Odessa, May 28, 2024** – Lupatech S.A. (B3: LUPA3) (“Lupatech” or “Company”), in accordance with CVM Instruction nº 44/2021, announces to its shareholders and the market in general that:

The Company concluded a transaction for disputes over ICMS with the state of São Paulo, in accordance with Article 43 of State Law No. 17,843 of November 7, 2023, and PGE Public Notice No. 01/2024.

The total amount under discussion was R\$35.512 million, which was reduced to R\$7.544 million, considering discounts of (i) 100% on interest and (ii) 50% to 100% on penalties obtained from the transaction. Payment will be made with a down payment of 5% of the current value and the remaining balance in 119 equal and successive installments.

Therefore, the success achieved by the Company in the negotiation allowed a reduction of R\$27,968,000, equivalent to 78.75% of the underlying ICMS liabilities, ending tax disputes with the state of São Paulo, that had persisted for over a decade.

Lupatech's Investor Relations department is available for further information.

**Rafael Gorenstein**  
CEO and IRO

**CONTACTS - INVESTOR RELATIONS**

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