



**BANCO SANTANDER (BRASIL) S.A.**

Public Company of Authorized Capital  
Corporate Taxpayer ID (CNPJ/MF) nº 90.400.888/0001-42  
Company Registration (NIRE) 35.300.332.067

**MATERIAL FACT**

**BANCO SANTANDER (BRASIL) S.A.** ("Santander Brasil" or "Company") hereby announces to its shareholders and the market in general that, in a virtual session concluded on June 12, 2023, the Federal Supreme Court of Brazil ("STF"), by a majority of votes, ruled in a manner unfavorable to taxpayers the "topic 372", where the concept of "Gross Revenue" was discussed for the purposes of incidence of PIS and COFINS, for the period comprised from 1998 to 2014, under the rule of Law 9.718/98. The total estimated materiality of the lawsuits amounts to R\$4.5 billion before taxes, of which R\$2.2 billion refers directly to Santander Brasil, in relation to the collection of the PIS, while the remaining R\$2.3 billion relates to the affiliated companies that belong to Santander Brasil, and are connected to the collection of both the PIS and the Contribution to the Financing of Social Security – COFINS.

Santander Brasil informs that it will await the publication of the aforementioned ruling to debate on the applicable remedies and appeals, given that, in the Company's understanding, some points were not assessed in the specific case of the Company, as the ruling was evaluated under the 'General Repercussion' framework. The amounts corresponding to these lawsuits are described in an explanatory note in the Company's financial statements, and it is certain that the Company will evaluate, together with its Independent External Auditors, the effects of the STF's decision on the provisions to be recognized in this quarter, when the Company will further update shareholders and the market on the subject.

Finally, it is worth mentioning that, since the publication of Law 12,973/2014, which amended Law 9,718/98, the Bank and its subsidiaries already collect the PIS and COFINS, in full, with the expanded base, and there is no discussion, from then on, about the taxes mentioned herein or recurring impacts arising from them.

Sao Paulo, June 12 2023.

**Gustavo Alejo Viviani**  
Investor Relations Officer