



**CIA DE FERRO LIGAS DA BAHIA – FERBASA**  
**SOCIEDADE ANÔNIMA ABERTA**  
**CNPJ 15.141.799/0001-03**  
**NIRE 293.000.043.91**

### **ICMS TAX CREDITS**

**CIA. DE FERRO LIGAS DA BAHIA – FERBASA** (B3: FESA3 / FESA4) (“FERBASA” or “Company”), hereby informs to its shareholders and the market in general that, on this date, 08/20/2019, the **Company became aware of the final judgment delivered** in Mandamus No. 0009485-09.2007.4.01.3300, that was processed before the Federal Regional Court from the 1<sup>st</sup> Region.

The referred decision (i) determined the exclusion of the ICMS tax value from the PIS and COFINS assessment base – cumulative regime (Complementary Laws nº 7/70 and 70/91 and post amends) and noncumulative (Laws nº 10.627/2002 and 10.833/03 and post amends) -; and (ii) recognized the Company's right to offset amounts unduly paid as PIS/COFINS on the ICMS installment since May 1997, duly updated.

FERBASA clarifies that, in order to take advantage of this credit, the Company has hired specialized consultancy to calculate the amount of the period involved (from 1997 to 2018), which will be subjected by administrative procedure before the Brazilian Revenue Services.

Salvador, August 20, 2019.

Heron Albergaria de Melo  
CFO & IRO