

B2W – COMPANHIA DIGITAL
Public Held Company
CNPJ/ME no. 00.776.574/0006-60
NIRE 33.300.290.745

Minutes of the Meeting of the Fiscal Council of B2W – Companhia Digital (“Company”) held on April 28, 2021.

1. **Date, Time and Venue:** Held on April 28, 2021, at 3 p.m. by conference call.
2. **Call and Presence:** All previously called, the Fiscal Council meeting began. Present, by conference call, the sitting members Mr. Carlos Alberto de Souza, Mr. Pedro Carvalho de Mello and Mr. Peter Edward Cortes Marsden Wilson.
3. **Presiding Board:** Chairman: Carlos Alberto de Souza; Secretary: Fábio da Silva Abrate.
4. **Ordem do Dia:** To give an opinion on the proposal, to be submitted to the shareholders of the Company, of (i) share capital reduction, in the amount of BRL 2,804,396,764.34, without cancellation of shares, to absorb the accumulated losses of the Company in the fiscal year ended December 31, 2020 (“**Capital Reduction**”); and (ii) partial spin-off of Lojas Americanas S.A. (“**Lojas Americanas**”), controlling shareholder of the Company, with conveyance of the spun-off portion to the Company, under the terms and conditions established in the “Protocol and Justification of the Partial Spin-Off of Lojas Americanas S.A., with conveyance of the Spun-Off Portion to B2W – Companhia Digital” negotiated between the management of Lojas Americanas and the independent directors of the Company, and approved by the Board of Directors of Company, with the resulting increase in the share capital of the Company in an amount equivalent to the spun-off portion, and with the issuance of new common shares to be fully subscribed by the administrators of Lojas Americanas and assigned to its shareholders, and paid-in through the conveyance of the assets, rights and obligations that make up the spun-off portion into the Company (“**Partial Spin-off**”).
5. **Resolutions:** With the necessary clarifications provided, the members unanimously expressed a favorable opinion on the approval of the Capital Reduction and the Partial Spin-off by the shareholders of the Company at a general meeting, having signed the opinion that is part of the minutes of this Meeting as Annex I.
6. **Closure:** There being no further matters to be discussed, the meeting was adjourned, and the present Minutes were drawn up, read and unanimously approved, signed by all the attending members.

Carlos Alberto de Souza
Chairman

Peter Edward Cortes Marsden Wilson
Member of the Fiscal Council

Pedro Carvalho de Mello
Member of the Fiscal Council

Fábio da Silva Abrate
Secretary

FISCAL COUNCIL'S OPINION

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The Fiscal Council of B2W - Companhia Digital ("**Company**"), in compliance with the legal and statutory provisions, gives a favorable opinion to the approval (i) of the share capital reduction, in the amount of BRL 2,804,396,764.34 (two billion, eight hundred and four million, three hundred and ninety-six thousand, seven hundred and sixty-four Brazilian reais and thirty and four cents), without cancellation of shares, to absorb the accumulated losses presented by the Company in the fiscal year ended December 31, 2020; and (ii) the proposed Partial Spin-Off, in the amount of BRL 6,272,152,105.33, provided for under the "Protocol and Justification of the Partial Spin-Off of Lojas Americanas S.A., with conveyance of the Spun-Off Portion to B2W – Companhia Digital", to be analyzed and voted by the Company's shareholders at the Extraordinary General Meeting to be held on June 10, 2021.

Rio de Janeiro, April 28, 2021

Carlos Alberto de Souza

Peter Edward Cortes Marsden Wilson

Pedro Carvalho de Mello