

# AREZZO INDÚSTRIA E COMÉRCIO S.A.

*(Publicly held company)*

National Corporate Taxpayers Register (CNPJ/MF) No. 16.590.234/0001-76

Company Registry Identification (NIRE) 31.300.025.91-8

## NOTICE TO SHAREHOLDERS

### RECTIFICATION OF THE INTEREST ON EQUITY VALUE PER SHARE

**AREZZO INDÚSTRIA E COMÉRCIO S.A.** (“Company”), in addition to the notice to shareholders disclosed on December 18, 2-17 (“Notice to Shareholders”), hereby informs its shareholders that the Company’s Board of Directors approved the rectification of the value per share of the gross amount of interest on equity for the period from July to December, 2017, based on the shareholder’s equity ascertained on December 18, 2017, in order to deduct twenty-five thousand (25,000) shares held in treasury, so that the gross amount per share becomes R\$ 0,23311947346 (“JCP”).

1. In compliance with Article 205 of Law No. 6404, of December 15, 1976, as amended (the “Brazilian Corporate Law”), the beneficiaries of the payment of JCP – Policy and Complementary JPC shall be the shareholders registered in the Company’s records as of December 21, 2017, inclusive.

2. Total Amount: The total gross amount of Twenty million, nine hundred and twenty thousand, three hundred and forty seven dollars and sixteen cents (R\$ 20.920.347,16), corresponding to the gross amount of R\$ 0,23311947346 per share shall, excluded treasury shares, be paid as JCP, subject to Withholding Income Tax at the tax rate of fifteen percent (15%), pursuant to the applicable law, except for those duly proven tax-exempted shareholders, for whom there is no withholding, or those domiciled in countries or jurisdictions for which the legislation establishes a different tax rate. The tax-exempted shareholders shall evidence their status by December 28, 2017, by forwarding the relevant documentation to the Company, to the attention of the Office of Chief Investor Relations Officer, in the City of São Paulo, State of São Paulo, at Rua Gomes de Carvalho, 1507, 16th floor, Vila Olímpia. Telephone: (11) 2132-4300, Fax: (11) 3847-8971.

2.1. The Company’s capital stock, on the date hereof, is evidenced by eighty-nine million, seven hundred sixty five thousand, eight hundred and eighty two (89.765.882) registered common shares with no par value, and the JCP to be paid corresponds to the gross amount of R\$ 0,23311947346 per share, excluded twenty-five thousand (25,000) treasury shares.

3. Recording Date: The Company shall record the credits regarding JCP – Polity and Supplementary JCP in its books in December 2017.

4. Payment Date: The payment of JCP – Policy and Complementary JCP shall be made on January 05, 2018, according to the respective checking account and the bank domicile informed by the shareholders to Itaú Unibanco S.A., which is the institution responsible for bookkeeping the Company’s shares, such payment not being subject to monetary adjustment. The shares shall be traded ex-rights regarding the receipt of JCP – Policy and Supplementary JCP as from December 22, 2017, included.

5. Payments to shareholders whose record data do not indicate the Individual Taxpayer’s Register (CPF)/Corporate Taxpayer’s Register (CNPJ) or the indication of a “Bank, Branch and Checking Account” shall only be made as from the third business day after the update of said record data in the electronic files of Itaú Unibanco S.A. This update can be made at the branches of Itaú Unibanco or by mail to Itaú Unibanco S.A. – Diretoria de Soluções para o Mercado de Capitais – Gerência de Escrituração, Unidade de Processamento, at Avenida Ururá, 111 – Prédio B – Térreo – São Paulo/SP – CEP 03084-010.

6. Payments regarding shares under the custody of B3 shall be credited to said entity, and the Custodians shall be responsible for transferring the amounts to the respective account holders.

7. According to Article 9, paragraph 7, of Law 9249/95; item III of CVM Resolution No. 683/12; and Article 35 of the Company’s By-laws, the net amount paid to shareholders regarding JCP – Policy and Complementary Supplementary shall be attributed to the mandatory dividends for the fiscal year ended December 31, 2017.

São Paulo, January 02, 2018.

**DANIEL LEVY**

Investor Relation Officer

Corporate Vice Chief Officer and Chief Financial Officer