



INTERNATIONAL MEAL COMPANY ALIMENTAÇÃO S.A.

Corporate Taxpayer's ID (CNPJ/MF): 17.314.329/0001-20

Company Registry (NIRE): 35300488750

NOTICE TO THE MARKET

INTERNATIONAL MEAL COMPANY ALIMENTAÇÃO S.A. ("Company") (B3: MEAL3), pursuant to applicable law, announces to its shareholders and the general market that: **i)** after approval of the Company's capital stock reduction on the Extraordinary Shareholders' Meeting held on October 04, 2018; and **ii)** after the end of the 60 (sixty)-day period for creditors to express opposition (pursuant to article 174 of Law 6,404/76, after publication of the minutes in the newspapers Diário Oficial do Estado de São Paulo and Diário Comercial on November 22, 2018) and with no manifestations of creditors during this period, the Company's Board of Directors ratified on this date the capital stock reduction in the amount of R\$100,000,000.00 (one hundred million reais), without the cancellation of shares.

Thus, the amount to be received by the shareholders from the capital reduction is of R\$0.6328581 per share, being that the capital reduction amount will be paid net of taxes, in accordance with the applicable legislation. The value of the reimbursement per share informed herein may be adjusted due to the possible variation of the number of shares held in treasury by the Company until the reference date to determine the Company's shareholders that will be entitled to receive such payment (i.e. January 28, 2019); if this occurs, the Company will inform the market in this regard.

A. Dates and procedures for reimbursement payment due to the Capital Reduction

- I. January 28, 2019:** reference date to determine the Company's shareholders that will be entitled to receive the reimbursement resulting from the capital reduction.
- II. January 29, 2019:** date when the Company's shares will be traded ex-capital reduction.
- III. February 01, 2019:** deadline for the Company's non-resident shareholders to present their average acquisition cost for purposes of tax calculation.
- IV. February 08, 2019:** date for payment of the reimbursement to the Company's shareholders.

Shareholders who have a credit option registered with Banco Itaú Unibanco S.A., Depositary Financial Institution of the shares issued by the Company, will have their proceeds automatically credited. Shareholders who do not have a credit option registered

with Banco Itaú Unibanco S.A. should, as of today, seek a branch of Banco Itaú Unibanco S.A. to update their registration and then receive the proceeds. Shareholders with shares under custody of B3 – Brasil, Bolsa, Balcão, will receive the payment through their respective custody agents.

B. Tax treatment for reimbursement payment

I. Resident Shareholders

The Company clarifies that the income received by institutional and retail investors that reside in Brazil can be subject to income tax deduction from the reimbursement payment, in accordance with the applicable law to each investor category, and the investors must be responsible for a possible tax collection.

II. Non-Resident Shareholders

Regarding the shareholders that do not reside in Brazil (“Non-Resident Shareholders”), the Company will, in accordance with applicable law, retain income tax on the positive difference, if applicable, between the amount received from the capital reduction and the corresponding acquisition cost of the shares held by the Non-Resident Shareholder, at the rate of 15% to 22.5%, according to the income received (or 25% if the Non-Resident Shareholder resides in a country or region that does not tax income or tax it at a rate inferior to 20%, or, even, has an internal legislation that does not allow access to information related to shareholding structure or ownership of legal entities, as defined by the fiscal authorities).

Thus, the Non-Resident Shareholders will receive the reimbursement payment from the capital reduction net of any amount to be taxed. Therefore, the Non-Resident Shareholders must inform the Company no later than February 01, 2019 (inclusive) the average acquisition cost of the Company’s shares, as described below, as well as to its custody agents, and send, for each case, the true documentation that supports the average cost informed by the Non-Resident Shareholder.

If a Non-Resident Shareholder does not report its respective average acquisition cost, or at the Company’s discretion, does not submit necessary documentation to support the average cost informed until February 01, 2019 (inclusive), the Company shall deem that the Non-Resident Shareholder acquisition cost is zero, as authorized by applicable law.

If a Non-Resident Shareholder chooses to calculate the income tax, in accordance with Article 58, paragraph 8 of Normative Instruction RFB 1,585/2015, it must submit to the Company the “Letter” on this Notice’s Appendix until February 01, 2019 (inclusive).

In any event, the responsibility for the content of the information sent will be exclusive to the non-resident shareholder and its legal representative in Brazil, who will be responsible for any grievances and/or liabilities arising from the inaccuracy and/or untruthfulness of the information provided.

The information requested above, including the signed "Letter", when applicable, and any enquiry regarding the payment referred to in this document, must be redirected to the Company's Investor Relations Director through the e-mail [ri@internationalmealcompany.com], mentioning in the subject "[Name of Shareholder] - Average acquisition cost of shares", or by mailing a correspondence to Avenida Doutora Ruth Cardoso (former Avenida das Nações Unidas), 4777, 12º andar, Conjunto A, Condomínio Comercial Villa Lobos, Jardim Universidade Pinheiros, CEP 05477-902, city and state of São Paulo.

São Paulo, January 22, 2019.

INTERNATIONAL MEAL COMPANY ALIMENTAÇÃO S.A.

José Agote

Financial and Investor Relations Director

For further information, please contact the Investor Relations department:

Phone: +55 (11) 3041-9653

E-mail: ri@internationalmealcompany.com

Website: www.internationalmealcompany.com/ri

**APPENDIX
"LETTER"**

By the present letter,

[Name], [nationality], [civil status], [profession], residing and domiciled in [Country], in the city of [●], State of [●], on [address], Zip Code [●]; [or]

[Denomination], [corporate type], Corporate Taxpayer's ID [●], headquartered in [Country], in the city of [●], State of [●], on [address], Zip Code [●], represented by its [Directors], Mr. (i) [Name], [nationality], [civil status], [profession], residing and domiciled in the city of [●], State of [●], on [address], Zip Code [●]; and Mr. (ii) [Name], [nationality], [civil status], [profession], residing and domiciled in the city of [●], State of [●], on [address], Zip Code [●] ("Non-Resident Shareholder,"),

Requests that International Meal Company Alimentação S.A. ("**Company**"), regarding the Company's capital stock reduction in the amount of R\$100,000,000.00, approved on the Extraordinary Shareholders' Meeting held on October 04, 2018, at 02:00 p.m. ("Capital Reduction"), retains the income tax required by applicable law, pursuant to Article 58, paragraph 8 of Normative Instruction RFB 1,585/2015 ("**IN RFB 1,585**"), considering that:

- The average acquisition cost of shares of the Non-Resident Shareholder is of R\$[●];
- The total amount to be received by the Non-Resident Shareholder from the capital reduction is of R\$[●]; and
- Therefore, the amount of income tax to be retained by the Company in accordance with Article 58, paragraph 8 of IN RFB 1,585 and on behalf of the Non-Resident Shareholder is of R\$[●].

The Non-Resident Shareholder assumes the obligation to indemnify and hold the Company harmless of all damages and/or responsibilities, including levies and charges such as fines and interests that may eventually be accrued by the Company from (i) any imprecision and/or untruth information presented in this document and/or (ii) the average acquisition cost calculation in the terms of Article 58, paragraph 8 of IN RFB 1,585.

By:
Name:

By:
Name:

Witnesses:

1.

2.

By:
Name:

By:
Name: