



CNPJ 61.532.644/0001-15
A Publicly-Held Company

POLICY FOR THE DISCLOSURE OF MATERIAL INFORMATION

(approved at the Meeting of the Board of Directors held on July 31, 2002 and amended on May 9, 2005, May 8, 2006, March 1, 2010, December 19, 2011, May 7, 2012, August 11, 2015 February 19, 2018, November 12, 2018, February 18, 2019 and May 9, 2022)

1. GENERAL PRINCIPLES

Scope

- 1.1. The Policy for Disclosure of Material Information ("**POLICY**") of Itaúsa S.A. ("Company") establishes the guidelines and procedures for compliance in the disclosure of material acts and facts and in the maintenance of confidentiality of information not yet in the public domain, in accordance with the Brazilian Securities and Exchange Commission ("CVM") Resolution No. 44, dated August 23, 2021, as it may be amended, with the scope of disclosing to the proper authorities and the market complete and timely information on the material acts and facts relating to the Company, as defined in sub item 2.1, thus reinforcing the equitability and transparency of such information to all stakeholders without privileging some to the detriment of others.

Capital Markets Council

- 1.2. It is the responsibility of the Capital Markets Council, constituted as provided in the Company's Securities Trading Policy, with respect to this **POLICY**:
- a) to advise the Investor Relations Officer;
 - b) to revise it, recommending any amendment to the Board of Officers, which in turn may recommend it to the Governance and People Committee. This committee shall appreciate the proposed amendments and, if it deems them as appropriate, recommend them to the Board of Directors;
 - c) to resolve on any possible questions regarding the interpretation of its wording;
 - d) to establish all necessary measures for its disclosure and dissemination, including to the Company's employees;
 - e) to revise and approve the information disclosed to the market prior to publication, except for the information that is the exclusive responsibility of other Company's bodies, with the participation of at least two (2) members of the Capital Markets Council, one of whom necessarily being the Investor Relations Officer;
 - f) to carry out prior analysis of the content of the information to be presented at the meetings with investors and analysts (road shows), conference calls and public presentations which contain information on the Company still not disclosed to the market;
 - g) to previously examine the content of the replies to official enquiries from regulatory and self-regulatory bodies;
 - h) to investigate cases of violation, in accordance with item 8; and
 - i) to propose a solution for cases that are not addressed and exceptional cases.

2. MATERIAL ACT OR FACT AND ANNOUNCEMENT TO THE MARKET

Concept of Material Fact

- 2.1. Any decision of a controlling stockholder, or resolution of a general stockholders' meeting or of any management bodies of the Company, or any other material act or fact of a political-administrative, technical, negotiable or economical-financial nature is deemed material, when taking place or relating to the Company's business, which may significantly influence:
- 2.1.1. the price of securities issued by the Company or indexed to them;
 - 2.1.2. the decision of investors to buy, sell or maintain such securities; or
 - 2.1.3. the decision of investors to exercise any stockholders' rights inherent to the condition as holder of securities issued by the Company or those securities indexed to them.

Examples

- 2.2. The following are examples of material acts or facts, to the extent that they may produce any of the effects above:
- 2.2.1. the execution of an agreement or contract providing for the transfer of the stockholding control of the Company, even if the efficacy of such an instrument is conditional;
 - 2.2.2. the change in control of the Company, including through the execution, amendment or termination of a stockholders' agreement;
 - 2.2.3. the execution, amendment or termination of a stockholders' agreement to which the Company is a party or intervening party, or which has been registered in the Company's records;
 - 2.2.4. the entry or withdrawal of a partner that maintains an operational, financial, technological or administrative agreement or arrangement with the Company;
 - 2.2.5. the authorization for trading securities issued by the Company in any market, domestic or foreign;
 - 2.2.6. a decision to delist the Company;
 - 2.2.7. an incorporation, merger or spin-off involving the Company or affiliated companies;
 - 2.2.8. a change in the composition of the Company's equity;
 - 2.2.9. the reorganization or winding-up of the Company;
 - 2.2.10. the change of the accounting principles adopted by the Company;
 - 2.2.11. renegotiation of debt;
 - 2.2.12. the approval of a stock option plan;
 - 2.2.13. a change in the rights and advantages of securities issued by the Company;
 - 2.2.14. stock split or reverse stock split or granting a stock bonus;
 - 2.2.15. the acquisition of securities issued by the Company to be held as treasury stock, or the cancellation and sale of securities issued by the Company thus acquired;
 - 2.2.16. the Company's profit or loss, and the allocation of earnings in cash;
 - 2.2.17. the execution or termination of a contract or the failure to perform a contract, when the expectation for its performance is public knowledge;
 - 2.2.18. the approval of, change in, or cancellation of a project or the delay in implementing it;
 - 2.2.19. the initiation, resumption or suspension of the manufacture or commercialization of a product or service;
 - 2.2.20. the discovery, change or development of technology or resources owned by the Company;
 - 2.2.21. changes in the forecasts previously disclosed by the Company; and

- 2.2.22. the application for judicial or extrajudicial intervention, a filing for bankruptcy or for legal action, arbitration or administrative procedure which may affect the Company's economic and financial situation.
- 2.3. In addition to the examples described above, it is the duty of the management and the executive officers involved, of the Investor Relations Officer, and the Capital Markets Council of the Company, to analyze concrete situations that may arise in the course of its operations, always taking into consideration their materiality, concreteness or strategic importance in order to verify if these situations represent a material act or fact, or not.

Announcement to the Market

- 2.4. Should the Company understand the necessity for disclosing information which does not have the characteristics described in sub item 2.1, such disclosure may be made through an announcement to the market. Examples, among others, of an announcement to the market are:
 - 2.4.1. clarifications to requests made by the Brazilian Securities and Exchange Commission - CVM and/or B3 S.A. – Brasil, Bolsa, Balcão ("B3");
 - 2.4.2. public presentations to analysts and market agents;
 - 2.4.3. conference call on the Company's quarterly results;
 - 2.4.4. disclosure of information on the acquisition or sale of a material stockholding interest, in accordance with CVM Resolution No. 44/21, as it may be amended;
 - 2.4.5. monthly disclosure of trading activity in the Company's shares for treasury stock within the scope of the Company's Buy-Back Program; and
 - 2.4.6. information which the Investor Relations Officer deems necessary or useful for disclosing to the market, despite not being mandatorily required by the regulations.

3. DUTIES AND RESPONSIBILITIES REGARDING THE DISCLOSURE OF A MATERIAL ACT OR FACT

Duties and responsibilities of the Investor Relations Officer

- 3.1. It is incumbent on the Investor Relations Officer:
 - 3.1.1. to disclose and communicate to the market and proper authorities (sub item 4.3.) any material act or fact that has occurred or related to the Company's business;
 - 3.1.2. to ensure the comprehensive and immediate dissemination of the material act or fact;
 - 3.1.3. to disclose the material act or fact simultaneously in all markets where the securities issued by the Company are admitted for trading;
 - 3.1.4. whenever requested by them, to provide the proper authorities with clarifications on the disclosure of a material act or fact; and
 - 3.1.5. to inquire the persons having access to material acts or facts, in the event described in the preceding sub item or if there is any atypical fluctuation in the quotation, price or number of securities issued by the Company or those securities indexed to them, with the purpose of ascertaining whether such persons are cognizant of any information that must be disclosed to the market.

Bound Persons

- 3.2. The following are denominated Bound Persons, subject to the **POLICY**:
 - a) the directly or indirectly controlling stockholders with exclusive or shared control, officers, members of the Board of Directors, of the Supervisory Council and of any bodies with technical or advisory functions that may have been created by statutory provision of the Company;

- b) the members of the statutory bodies of controlled companies in which the Company is the sole direct or indirect controller;
 - c) any person who, by virtue of their function or position in the Company, its controlling stockholder, its controlled companies or affiliates, may have cognizance of a material act or fact;
 - d) the spouse (from whom the Bound Person is not judicially or extrajudicially separated) or partner or any other dependent included in the annual income tax return of the persons referred to in letters "a" and "b" as well as for a duration of three (3) months after these persons leave the Company; and
 - e) the persons mentioned in letters "a", "b" and "c" of this sub item who leave the Company, its controlled and affiliate companies for the duration of three (3) months as from the date of such leave.
- 3.2.1. The following can also be considered equivalent to Bound Persons:
- a) investment funds, corporations or other institutions or entities of which the Bound Persons may be the sole unit holders or stockholders or in the trading decisions on which such persons may be able to exert influence;
 - b) any corporate entity directly or indirectly controlled by the Bound Persons; and
 - c) any person that may have had access to information regarding any material act or fact through intermediary or otherwise of any Bound Persons.

Duties and responsibilities of Bound Persons

- 3.3. It is incumbent on the persons in letters "a" and "b" in sub item 3.2., and only to them:
- 3.3.1. to communicate to the Investor Relations Officer or, in their absence, to the CEO of the Company, any material act or fact which may come to their knowledge; and
 - 3.3.2. having heard the opinion of the Capital Markets Council, to notify the CVM of any material act or fact of which they are cognizant, should the Investor Relations Officer fail to comply with their duty to disclose or inform.

Duty of Confidentiality (sub item 6.2.)

- 3.4. The Bound Persons shall maintain any information confidential relating to a material act or fact, until its disclosure to the market, in accordance with sub item 6.2. as well as ensure that subordinates and third parties in their trust also do the same, being accountable jointly and severally with the latter in the event of non-compliance.
- 3.4.1. The Bound Person that mistakenly communicates a material act or fact to a non-bound person, before its disclosure to the market, shall immediately inform the Investor Relations Officer of the erroneous communication, so that they may take any appropriate measures.

Forecast of results

- 3.5. The Company shall not disclose forecasts of its results.
- 3.5.1. The Company may disclose market expectations for its results on its website (www.itausa.com.br), without in any way validating the same.
 - 3.5.2. The Investor Relations department is responsible for verifying the content of analysts' reports, in order to avoid the disclosure of incorrect or inaccurate data or information already in the public domain.

4. PROCEDURES FOR PREPARATION AND DISCLOSURE OF A MATERIAL ACT OR FACT OR ANNOUNCEMENT TO THE MARKET

A) Preparatory procedure

Participating bodies

4.1. The disclosure document of a material act or fact or announcement to the market shall be prepared by the Investor Relations department together with the departments involved in operations, which originated the said disclosure. The document should be approved by the Capital Markets Council, with the participation of at least two (2) members, one of them necessarily the Investor Relations Officer.

Standard of document disclosure

4.2. The document for disclosure of a material act or fact shall be clear and precise and use a language accessible to the investor public.

B) Disclosure procedure

Addressees of the disclosure and responsible bodies

4.3. Under the supervision of the Investment Relations Officer, the corporate affairs department shall disclose the material act or fact on a priority and simultaneous basis:

- a) to the CVM, B3 and, as the case may be, to the other stock exchanges and the managing entities of the market in which the securities are admitted for trading;
- b) on the Company's website; and
- c) to the market in general, as explained in sub item 4.10.

4.3.1. Subsequently to such disclosure, the Investor Relations department shall disclose the material act or fact by email to the persons registered in its mailing list.

Simultaneous disclosure

4.4. The material act or fact disclosed by any means of communication or in meetings with trade associations, investors, analysts or with any selected audience in Brazil or abroad, shall be simultaneously disclosed to the market(s) in which the securities issued by the Company are admitted for trading (sub item 3.1.3.).

Timing of disclosure

4.5. The disclosure of a material act or fact or announcement to the market shall take place preferably, after the close of trading in the stock exchanges and the managing entities of the market in which the securities issued by the Company are admitted for trading. Should disclosure prior to the opening of trading be necessary, this should be done wherever possible at least one (1) hour prior to the opening of the trading day.

4.5.1. Should the securities issued by the Company be simultaneously authorized for trading in the markets of different countries, the disclosure of the material act or fact or the announcement to the market should be made, whenever possible, outside the trading hours in all the countries. Should this not be possible, the trading hours of the Brazilian market shall take precedence.

Suspension of trading

- 4.6. In case it is imperative that the disclosure of a material act or fact takes place in trading hours, the Investor Relations department will contact the B3's Issuers Office to suspend the trade of the securities issued by the Company or indexed to them, in accordance with regulation in force.

Case for non-disclosure of a material act or fact

- 4.7. The material acts or facts may exceptionally not be disclosed if the controlling stockholders or management conclude that their disclosure shall put at risk legitimate interests of the Company.

Immediate disclosure

- 4.8. The Investor Relations Officer shall immediately disclose the material act or fact referred to in sub item 4.7. if the material act or fact is leaked, if there is an atypical fluctuation in the quotation, price or amount of traded securities issued by the Company or indexed to them, or if the CVM should decide that disclosure be made.
- 4.8.1. When applicable, the Investor Relations Officer shall provide any necessary explanations to the CVM, the stock exchanges and the managing entities of the market in which the securities issued by the Company are admitted for trading.

Rumors

- 4.9. The Company shall not comment on any rumors existing in the market in its respect, except when such information could significantly influence the price of its securities or if official enquiries are received from regulatory or self-regulatory bodies.

Means and form of disclosure

- 4.10. The disclosure to the market required by law shall be effected through the publication:
- a) on the page of the CVM's periodic and occasional information system (Sistema Empresas.Net); and
 - b) on the www.rededivulgacao.com.br website (a news portal with a page in the worldwide web) which publishes information in full in a section available for free access; or
 - c) in newspapers with wide circulation and regularly used.
- 4.10.1. The material act or fact may also be made available on the Company's website (www.itausa.com.br) and may be disclosed through the following means of communication, provided that the information is simultaneously disclosed:
- a) email;
 - b) conference call;
 - c) public meeting with trade associations, investors, analysts, or with the interested parties, both in Brazil and abroad;
 - d) announcements to the press (press releases);
 - e) social media; and
 - f) news distribution mechanisms (newswires).
- 4.10.2. The disclosure through newspaper announcements (sub item 4.10 "c") may be made in summary form, provided that it informs the addresses in the worldwide web – Internet where the complete information shall be available to stakeholders, with a minimum content identical sent to the bodies referred to in letter "a" of sub item 4.3.
- 4.10.3. Subsequently, the material act or fact may be internally disclosed for the cognizance of all, in accordance with the other rules of this **POLICY**.

Person authorized to comment on the content of a material act or fact

4.11. Only the Investor Relations Officer, or the persons appointed by him or, in the absence of the latter, the persons appointed by the Company's Chief Executive Officer, are authorized to comment, explain or provide more detail on the content of a material act or fact.

5. DISCLOSURE OF INFORMATION REGARDING QUARTERLY, SEMI-ANNUAL AND ANNUAL RESULTS

Information regarding results

5.1. The Investor Relations Officer should determine and advise the market, with advance notice compatible with market standards and regulatory and self-regulatory norms, the dates on which the Company's quarterly, semi-annual and annual results, duly audited, shall be disclosed.

5.1.1. The results disclosed quarterly, semi-annually or annually shall be prepared in line with the accounting standards adopted by the market.

Preliminary information or advanced disclosure

5.2. Notwithstanding the dates established in sub item 5.1 for announcing results, the Capital Markets Council may, according to opportunity and convenience:

- a) approve the disclosure of preliminary (non-audited) information regarding the quarterly, semi-yearly or annual results of the Company, or
- b) approve advanced disclosure of the Company's quarterly, semi-annual or annual results, duly audited.

6. MECHANISMS FOR CONTROLLING THE CONFIDENTIALITY OF INFORMATION RELATING TO A MATERIAL ACT OR FACT

Purpose

6.1. The mechanisms for controlling the confidentiality of information relative to a material act or fact aim at effectively maintaining the confidentiality of such information until its disclosure to the proper authorities and the market.

Duty of Confidentiality

6.2. The Bound Persons shall keep confidential any information relative to a material act or fact until its disclosure, as well as maintain such confidentiality, addressing the subject only with those persons who have a strict need to be cognizant.

6.2.1. The Bound Persons shall maintain the means in which the information relative to a material act or fact is stored and transmitted (e-mails, files etc.) secure, preventing any type of unauthorized access, as well as restricting the sending of information not properly protected to third parties. The information relative to a material act or fact shall always be discussed in restricted locations not accessible to the public.

6.2.2. The Bound Persons shall emphasize the responsibility and duty of confidentiality to those cognizant of undisclosed information relative to a material act or fact, underscoring that such information should not be the subject of comment even with their own family relations.

6.2.3. The Bound Persons who leave the Company, or who cease to participate in the business or the project to which the material information relative to the material act or fact refers, shall continue to be subject to the duty of confidentiality enshrined in this **POLICY** until

such information is disclosed to the proper authorities (sub item 4.3. "a") and the market and to the terms established in the Company's Securities Trading Policy, if adherent.

7. ADHERENCE TO THE POLICY

Form of adherence and the responsible body

- 7.1. Bound Persons shall adhere to this **POLICY** by signing a specific declaration (Attachment 1) at the time they are hired, elected, promoted or transferred or become aware of a material act or fact, in which they declare that they are aware of all the terms of the **POLICY** and undertake to comply fully with the same.
 - 7.1.1. Bound Persons mentioned in sub item 3.2 "c" shall be appointed by their respective executives holding the rank of at least officer and adherence shall be the responsibility of the compliance area, which shall annually renew aforesaid adherence.
 - 7.1.2. Adherence of the persons mentioned under letters "a", "b" and "d" of sub item 3.2 shall be the responsibility of the corporate affairs department, which shall annually renew the aforesaid adherence.
 - 7.1.3. The Company and the Bound Persons as defined herein, shall comply with this Policy and shall declare their cognizance and adherence to the terms of this Policy in accordance with Attachment 1, possible omission in the declaration of cognizance and adherence not exempting the Bound Persons from the duty of complying with the said terms.

8. VIOLATION OF THE POLICY

Sanctions

- 8.1. Failure to comply with this **POLICY** shall render the violator subject to disciplinary sanctions, according to the Company's internal rules and to those contained in this item, without limiting the application of administrative, civil or criminal sanctions.
 - 8.1.1. It is incumbent on the Capital Markets Council to investigate any violations of the **POLICY** contingent on the following:
 - a) the Bound Persons referred to in letters "a" and "b" of sub item 3.2 shall be liable to sanctions resolved on by the Company's Board of Directors, following evaluation and referral to the Governance and People Committee; and
 - b) the persons referred to in letter "c" of sub item 3.2 shall be subject to sanctions of a warning, suspension or termination for just cause, according to the gravity of the violation. The sanctions under this letter "b" shall be resolved on by the Capital Markets Council and subsequently reported for the attention of the People Council.
 - 8.1.2. The Investor Relations Officer shall report violations to the Board of Directors in accordance with their gravity.

Reporting the violation

- 8.2. Any person who adheres to the **POLICY** and is cognizant of its violation shall immediately report the fact to the Capital Markets Council.
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**TERM OF ADHERENCE FOR CONTROLLING STOCKHOLDERS, MANAGEMENT MEMBERS
AND MEMBERS OF STATUTORY BODIES**

.....[name and CPF tax registry number], the undersigned, in their quality of a person subject to compliance with CVM Resolution No. 44/21, **adheres to the POLICIES FOR THE DISCLOSURE OF MATERIAL INFORMATION and the TRADING OF SECURITIES ISSUED BY ITAÚSA S.A.**, of which they at this moment are receiving a copy.

The undersigned declares that they are cognizant with the terms of those Policies and CVM Resolution No. 44/21, and undertakes to comply fully with the same, both on behalf of themselves and also their spouse (from whom the undersigned is not judicially or extrajudicially separated) or partner, their dependents included in the income tax return, and direct or indirect legal entities controlled by them, as follows:

Name / Corporate Name	CPF / CNPJ

The undersigned also declares that they are cognizant that:

- 1) the provisions of these Policies shall apply to the disclosure of material acts or facts and the trading of securities issued by the controlled companies ALPARGATAS, DEXCO and ITAÚ UNIBANCO HOLDING (and its controlled companies DIBENS LEASING, INVESTIMENTOS BEMGE and ITAU CORPBANCA);
- 2) compliance with the restricted periods listed in Attachment A of the Securities Trading Policy is required;
- 3) trading is restricted if there is cognizance of any material act or fact not yet disclosed to the market;
- 4) restriction shall also apply to (i) stock lending; and (ii) the acquisition or sale of shares prior to the elapsing of 180 days, respectively, as from the previous sale or acquisition, subject to the provision in sub item 3.4 of the Securities Trading Policy;
- 5) trading must be intermediated exclusively by **Itaú Corretora de Valores S.A.**;
- 6) any alterations in the information regarding spouses (from whom the undersigned is not judicially or extrajudicially separated) or partners, any dependent included in the income tax return, and legal entities controlled by them shall be informed within 15 days; and
- 7) compliance is required with the terms of these Policies for as long as there is a bond with the Company, with its controlling company, and with its controlled or affiliated companies and for a period of three (3) months following termination.

Any failure to comply with these Policies, including on the part of the bound persons named above, shall **render the adhering party liable to disciplinary sanctions**, not limiting any administrative, civil and criminal penalties that may apply.

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TERM OF ADHERENCE FOR EMPLOYEES

.....[name and CPF tax registry number], the undersigned, in their quality of a person subject to compliance with CVM Resolution No. 44/21, **adheres to the POLICIES FOR THE DISCLOSURE OF MATERIAL INFORMATION and the TRADING OF SECURITIES ISSUED BY ITAÚSA S.A.**, of which they at this moment are receiving a copy.

The undersigned declares that they are cognizant with the terms of these Policies and CVM Resolution No. 44/21, and undertakes to comply fully with them.

The undersigned also declares that they are cognizant that:

- 1) the provisions of these Policies shall apply to the disclosure of material acts or facts and the trading of securities issued by the controlled companies ALPARGATAS, DEXCO and ITAÚ UNIBANCO HOLDING (and its controlled companies DIBENS LEASING, INVESTIMENTOS BEMGE and ITAU CORPBANCA);
- 2) compliance with the restricted periods listed in Attachment A of the Securities Trading Policy is required;
- 3) trading is restricted if there is cognizance of any material act or fact not yet disclosed to the market;
- 4) restriction shall also apply to (i) stock lending; and (ii) the acquisition or sale of shares prior to the elapsing of 180 days, respectively, as from the previous sale or acquisition, subject to the provision in sub item 3.4 of the Securities Trading Policy;
- 5) trading must be intermediated exclusively by **Itaú Corretora de Valores S.A.**;
- 6) any alterations in the registered information shall be notified within 15 days; and
- 7) compliance is required with the terms of these Policies for as long as there is a bond with the Company, with its controlling company, and with its controlled or affiliate companies and for a period of three (3) months following termination.

Any failure to comply with these Policies **shall render the adhering party liable to disciplinary sanctions**, not limiting any administrative, civil and criminal penalties that may apply.

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