

## MATERIAL FACT

### PAYMENT OF EARNINGS AND CAPITAL INCREASE THROUGH PRIVATE SUBSCRIPTION OF SHARES

ITAÚSA S.A. ("Company") (B3: ITSA3, ITSA4) announces to its stockholders and the general market that the Company's Board of Directors, at the meeting held on this date, has resolved to:

1. **pay on October 2, 2023:**
  - a. quarterly earnings, in advance of the mandatory dividend for the year 2023, as **interest on capital**, in the amount of **R\$0.0235295 per share**, with withholding income tax of 15%, resulting in net interest of **R\$0.02 per share**, except for corporate stockholders proven to be immune or exempt from this withholding, based on the final stockholding position on **August 17, 2023**; and
  - b. **interest on capital** declared by this Board of Directors at the meetings held on August 15, November 10 and December 1, 2022, as previously disclosed.

Accordingly, earnings will be paid on **October 2, 2023**, as follows:

Declared / Board meeting	Stockholding position	Earnings per share, gross (R\$)	Net amount per share (R\$):
08.15.2022	08.18.2022	0.0494000	0.041990
11.10.2022	11.18.2022	0.0515400	0.043809
12.01.2022	12.08.2022	0.0445000	0.037825
08.14.2023	08.17.2023	0.0235295	0.020000

2. **increase capital**, within the authorized capital limit, from R\$63,500,000,000.00 to R\$64,377,000,000.00.
  - a) **Number and Types of Shares to be Issued:** 134,923,077 new book-entry shares with no par value will be issued, of which 46,366,756 will be common shares and 88,556,321 will be preferred shares ("Maximum Number of Shares").

- b) Issue Price:** R\$6.50 per share, based on the weighted average of the prices of the preferred shares traded in the last 120 days (84 trading sessions), from April 13, 2023 to August 11, 2023, with an approximately 30% discount. This discount is aimed to encourage stockholders to participate in said capital increase.
- c) Subscription and Partial Approval:** partial subscription and resulting approval of the capital increase may be carried out in the case of subscription of new shares corresponding to at least 46,153,846 book-entry common and/or preferred shares with no par value ("Minimum Number of Shares").
- d) Allocation of Funds:** will be used to increase Itaúsa's cash position and improve its liquidity level.
- e) Period for Exercising Preemptive Rights and Base Date:** from **August 24, 2023 to September 22, 2023**, in the proportion of 1.390757436% over shares of the same type they hold on the base date of **August 17, 2023**. Share fractions arising from the calculation of the percentage for exercising subscription rights, as well as the right to subscribe any unsubscribed shares or apportionment of shares will be disregarded. These fractions will later be grouped into whole numbers of shares and be subject to the apportionment of any remaining unsubscribed shares. They may also be subscribed by those who had expressed their interest in such remaining unsubscribed shares during the subscription preemptive right period.
- f) Trading "ex-rights" of subscription:** starting on and after August 18, 2023, shares will not be entitled to preemptive rights by stockholders.
- g) Dividends and Other Benefits:** the shares to be issued will be entitled to the full receipt of all benefits, including dividends, interest on capital and other return on capital that may be declared as from the approval of this capital increase.
- h) Manner of Payment:** **(i)** in cash, upon subscription; or **(ii)** by offsetting, in whole or in part, credits (net of withholding income tax) originating from earnings declared by the Company, to be paid on October 2, 2023, as shown in the table in item 1 "b" above. Any shares to be subscribed upon the apportionment of unsubscribed shares can only be paid up in cash upon subscription of said unsubscribed shares.
- i) How to Subscribe Shares:** stockholders holding **(i)** shares deposited at B3's Central Depository of Assets who wish to exercise their respective rights must do so through their custody agents and in accordance with the rules and deadlines stated by B3's Central Depository of Assets; and **(ii)** book-entry shares registered with Itaú ("Bookkeeper") must go to any Itaú Unibanco branch to exercise their preemptive subscription right, by signing the subscription bulletin according to the template to be made available by the branch. For greater convenience, Itaú Unibanco account holders

may also exercise their subscription rights through *Bankline* (business days, from 9:00 am to 6:00 pm). This option will be available only to stockholders who receive interest on capital higher than the subscription amount.

- j) Assignment of Preemptive Right upon Subscription:** the preemptive right may be freely assigned by the Company's stockholders to third parties, in accordance with Article 171, paragraph 6, of Law No. 6,404/76, in the period informed in item "e" above.
- k) Documentation for Subscription of Shares and Assignment of Rights:** stockholders with subscription rights for shares held in custody **(i)** at B3's Central Depository of Assets, who wish to exercise their preemptive right or assign such right must contact their custody agents regarding any required documentation; and **(ii)** at the Bookkeeper, who wish to exercise their preemptive right or assign such right, directly through the Bookkeeper, must submit the documentation listed below at any Itaú Unibanco branch (business days, from 10:00 am to 4:00 pm):
- Individuals: (i) ID (identity card ("RG")/individual taxpayer's registry ("CPF")), national register of foreigners ("RNE") or drivers' license ("CNH")); and (ii) proof of residence;
  - Companies: (i) a certified copy of the corporate documents proving the representation and powers of the signatory(ies) of the subscription bulletin; (ii) proof of enrollment in the corporate taxpayer's registry (CNPJ); and (iii) a certified copy of the RG/CPF, RNE or CNH and proof of residence of the signatory(ies).

In the case of representation by a power of attorney, the public power of attorney with specific powers must be submitted together with the grantor's and of attorney-in-fact's aforementioned documents, as applicable. Investors residing abroad may be required to submit other representation documents, in accordance with applicable legislation. Should they have any questions, stockholders may contact the Bookkeeper through the following service channels:

- a. Phone (business days, from 9:00 am to 6:00 pm): (i) state capitals and metropolitan regions: 55 11 3003-9285; and (ii) other locations: 0800 720 9285; and
  - b. WhatsApp (round-the-clock, including at weekends) by sending a message to 55 11 3003-9285, with interaction with the virtual assistant only; no interaction with specialists.
- l) Treatment of Any Unsubscribed Shares:** after the subscription period elapses and if any number of unsubscribed shares still remains, even if the Minimum Number of Shares has already been reached, stockholders (or third parties who have participated in the capital increase via assignment of preemptive rights) who have expressed interest in reserving any unsubscribed shares from the respective subscription form will be

entitled to participate in the apportionment of such unsubscribed shares, including additional ones. The specific procedures and deadlines for the subscription and payment of any unsubscribed shares and additional unsubscribed shares, including the option to carry out an auction of unsubscribed shares, will be detailed and disclosed by the Company in due course.

- m) Credit and Start of Trading of Subscribed Shares:** the subscribed shares will be credited in the name of subscribers within three business days after the date of the Board of Directors meeting that checks and approves, in whole or in part, the capital increase.
- n) Other Information:** in accordance with the provisions of Article 33, item XXXI, of CVM Resolution No. 80/2022, further information about the capital increase is available in the Notice to Stockholders released on this date.

The Company will keep its stockholders and the general market informed about the capital increase, in accordance with applicable regulations.

São Paulo (SP), August 14, 2023.

**ALFREDO EGYDIO SETUBAL**

Investor Relations Officer