

ITAÚSA'S COMMITMENT: RESPECT FOR HUMAN RIGHTS

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1. OUR COMMITMENT

It is our duty to comply with Itaúsa's principles of respect for human rights in all our operations and relationships, whether with third parties, stakeholders or our investees. This is our holding company's commitment and a responsibility of all of us.

In this document, we present the principles and the guidelines that should guide our behaviors and attitudes regarding human rights. This policy is and should be used as a guide to management members, employees and third parties, and it serves as a reference for decision making, publicly formalizing our expectations in terms of the conduct of our internal stakeholders, investees, suppliers, business partners and other stakeholders.

Our commitment with respect for human rights is connected to the values expressly set forth in our Code of Conduct, which guides our ethical and transparent operations. These pillars are non-negotiable and inherent in our legacy and are the basis that originated our history. Our operations are guided by integrity and respect for dignity.

We recognize our role as agents of development with influence on our investees, third parties and other stakeholders, encouraging their adoption of similar practices.

2. OUR PRINCIPLES

Our commitment is inspired by the main national and international instruments related to respect for human rights, such as:

- Universal Declaration of Human Rights of the United Nations¹ (UN).
- American Convention on Human Rights².
- UN Guiding Principles on Business and Human Rights³.
- Fundamental Conventions of the International Labor Organization (ILO)⁴.
- Ten Principles of the UN Global Compact⁵.
- Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy⁶.
- Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises on Responsible Business Conduct⁷.

It is also aligned with internal policies⁸ in force, strengthening our consistency with the development of a responsible business conduct, based on ethical values and that encourages the adoption of sustainable practices.

3. OUR RESPECT

Our commitment is guided by general principles of respect for human rights, and sets some guidelines to be adhered to and disclosed by our employees.

a. Respect for diversity

We repudiate any and every form of discrimination (direct, indirect, express or implicit and recreational) in our activities, as well as in our investees, suppliers, business partners and other organizations that are part of our value chain.

We do not accept or agree with any form of discrimination or attitude aimed at or resulting in restricting the fundamental rights and freedom of any person. We value the respect for the differences and repudiate any inequality based on race, color, origin, religion, sex, gender, sexual orientation, gender identity or expression, political opinion, socioeconomic status, educational level, migrant status, disability, health condition or any other individual characteristic.

¹ Universal Declaration of Human Rights. Unicef.org. Available on: <https://www.unicef.org/brazil/declaracao-universal-dos-direitos-humanos>.

² D678. Planalto.gov.br. Available on: https://www.planalto.gov.br/ccivil_03/decreto/d0678.htm.

³ Available on: https://www.gov.br/mdh/pt-br/assuntos/noticias/2019/outubro/Cartilha_verseimpreso.pdf.

⁴ ILO Conventions. Available on: <https://ww2.trt2.jus.br/legislacao/convencoes-da-oit>.

⁵ The Ten Principles | UN Global Compact. Available on: <https://unglobalcompact.org/what-is-gc/mission/principles>.

⁶ Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (International Labor Organization, Geneva). Available on: https://www.ilo.org/sites/default/files/wcmsp5/groups/public/@ed_emp/@emp_ent/documents/publication/wcms_579899.pdf.

⁷ Available on: https://www.oecd.org/pt/publications/diretrizes-da-ocde-para-empresas-multinacionais-sobre-conduta-empresarial-responsavel_663b7592-pt.html.

⁸ ITAÚSA. Available on: <https://ri.itausa.com.br/governanca-corporativa/estatuto-politicas-e-codigos/>.

We strive to create an ethical, diverse and inclusive workplace free from prejudice and injustice. We ensure equal opportunities for professional development and promote fair compensation regardless of gender, always in compliance with the Brazilian law.

We expect our employees, management members, suppliers, business partners, other third parties and stakeholders to have an active attitude against any type of discrimination, by promoting our organizational culture, fostering onboarding and equity, valuing multiple experiences, journeys and perspectives, and recognizing that plurality is a source of innovation and sustainability for business.

b. Respect for people

We do not tolerate, accept or agree with any form of harassment (sexual or moral), abuse, intimidation, embarrassment or violence (either physical, verbal, moral, psychological or sexual). Curbing this type of attitude is a responsibility both in the physical and digital environment.

It is our duty to ensure an environment free from any of these behaviors, whether one off or recurring.

c. Respect for integrity and prohibition of illicit activities

We require our management members, employees, suppliers and business partners to strictly comply with legal and ethical standards, promoting integrity as a non-negotiable value and adopting policies on prevention, detection and sanction of illicit acts.

All business activities, operations and relationships should be based on honesty, legal compliance and active fight against corruption, bribery, money laundering and other illicit practices that may result in direct and indirect negative effects on human rights, which is totally incompatible with our values.

d. Respect for working conditions

We do not tolerate, accept or agree with the use of forced or compulsory labor in our activities, in the activities of our investees and in our supply chain, including compulsory, exhaustive labor, any type of human trafficking, sexual exploration or undignified working conditions.

We do not tolerate, accept or agree with the use of child labor in our activities, in accordance with the national and international regulatory provisions applicable, except under the *Jovem Aprendiz* (Young Apprentice) program, in our activities, in the activities of our investees and in our supply chain. Minors can start working at 16 or, as apprentices, at 14, but under no circumstance can they be exposed to forms of work that, due to their nature, might endanger their health or safety.

e. Respect for health, safety and well-being

We promote a workplace that respects individual limits and encourages physical, psychological and emotional well-being, preventing any type of illness.

We respect the rights for life, freedom and safety in the operations and the value chain, ensuring a safe and healthy workplace, in compliance with laws, regulations and internal safety and health requirements.

f. Respect for privacy and data protection

We adopt high information security standards to ensure that data is used with transparency and for applicable purposes only, at all times respecting the right to privacy and protection of the personal data of all our stakeholders, in compliance with the provisions of the General Data Protection Law (LGPD) and other regulations on the topic.

g. Respect for the environment

We endeavor to make the transition to a more productive and positive economy for climate, nature and people, which ensures reduction of inequalities, conservation of biodiversity and mitigation of greenhouse gas emissions.

We work in compliance with the applicable environmental legislation and the best practices, as sustainability is in the center of Itaúsa's operations. We aim to achieve sustainable development in Brazil and recognize a clean, healthy and balanced environment as a right to current and future generations.

h. Respect for the indigenous peoples and traditional communities

We recognize the rights of the indigenous peoples and traditional communities. We endeavor to ensure that our activities factor in these rights and do not generate adverse impacts on these peoples and communities.

i. Respect for investments in and influence on Investees

We have a proprietary methodology to guide our investment decisions that includes social, environmental and governance variables, in compliance with our values, Code of Conduct and internal Policies.

We recognize our influence on investees as an essential tool to promote human rights and we seek to influence our portfolio companies to adopt human rights policies.

We recognize the importance of periodically monitoring the performance of investees, using indicators that integrate environmental, social and governance (ESG) variables, including respect for human rights.

4. MECHANISMS FOR RESPECTING HUMAN RIGHTS

We are committed to the prevention, mitigation and possible remediation of negative impacts on human rights.

We have whistleblowing mechanisms operated by a third-party company for the report of any misconduct, including the violation of our commitment. These mechanisms are aimed to ensure that victims are welcomed, protected and have their reports investigated on an independent basis and protected from retaliation.

Itaúsa Whistleblowing Channel operates on a confidential basis and is accessible and available for everyone, with the guarantee of non-retaliation and monitoring of the report until it is duly handled. All

records are handled in an independent and rigorous manner, in accordance with Itaúsa's Code of Conduct, which is available on our Investor Relations website under Corporate Governance.

5. GENERAL PROVISIONS

This Commitment to Human Rights comes into effect on September 15, 2025, the date of its approval by the Board of Directors, and will remain in force until another equivalent document is prepared to replace it.