

DONATION AND SPONSORSHIP POLICY

1. PURPOSE

The purpose of this Donation and Sponsorship Policy ("Policy") is to set guidelines, rules and responsibilities in connection with the Donations and Sponsorships provided by Itaúsa S.A. ("Itaúsa" or "Company"), so that these are carried out on a legal, transparent and fair basis, as well as to prevent and fight frauds and unlawful acts within the scope of said activities.

2. TARGET AUDIENCE

This Policy applies to all Company's Management Members, members of the Advisory Board and Supervisory Council, members of committees and councils, and employees.

3. GLOSSARY

- Management Member: a member of the Company's Board of Directors or Board of Officers.
- Public Official: anyone who performs, even if temporarily or without compensation, by election, appointment, designation, hiring, or any manner of nomination or connection, a mandate, position, office, or function in government bodies, companies that are part of the public direct or indirect administration, including regulatory agencies and the legislative, executive or judicial branches of any country.
- Donation: An act of liberality by which an individual or legal entity transfer gratuitously financial resources, services and/or goods to another party.
- Bodies and Companies of the Direct and Indirect Administration: these comprise the public direct and indirect administration. Direct administration comprises entities and bodies of the Executive, Legislative, and Judicial branches, including the Federal Prosecution Office, at the federal, state or local levels. Examples include their officials, Ministries and Secretariats. Indirect administration, in turn, comprises entities set up with a proper legal personality to carry out government activities that require self-government and operate in a decentralized way, such as Autonomous Government Agencies, Foundations, Government-Owned Companies, with exclusive public capital, and Semi-Public Corporations, which add public interest (50% +1) to private interest.

- Sponsorship: a financial contribution to support third-party events, programs, works, actions, activities and/or projects, where benefits are provided in return (such as publicizing of the sponsor's brand, getting tickets for the event in question, securing space for actions/promotions, among others). These may be Institutional or Incentivized Sponsorships.
- Incentivized Sponsorship: financial support to third-party projects or initiatives that provide a fiscal benefit in return of the approval of the project, under the specific legislation applicable to a government entity (at federal, state or local levels).
- Institutional Sponsorship: financial support to third parties, at the Company's exclusive liberality and by using its own funds, where benefits are provided in return by the recipient of the sponsorship, which may be merely the exposure of the sponsor's brand.

4. GENERAL GUIDELINES

All Donations and Sponsorships should be provided in accordance with the legislation in force, the rules set forth in this Policy, Itaúsa Code of Conduct, and other Company's topic-related policies.

No Donation or Sponsorship should be offered or promised aimed at directly or indirectly influencing: (i) business decisions; (ii) the action, omission or decision-making of a Public Official or government body; or (iii) a business decision inconsistent with legislation in force or Itaúsa's interests or policies; neither should it give rise to such misinterpretation.

Recipients of donations and sponsorships must be (i) duly regularized and provenly true and trustworthy; and (ii) in compliance with the Company's values and principles as set forth in Itaúsa Code of Conduct.

5. RULES

5.1. Donations

Donation projects must: (i) be consistent with Itaúsa's ethical values and strategies, including, but not limited to, its sustainability strategy; and (ii) consider institutional or relationship interests.

The Company may make Donations either in cash or in goods and services, including unused goods (assets not in use or on the grounds of being replaced, refurbishment of furniture or wear and tear).

Donations will be provided to entities and institutions that support health, education, artistic, cultural, scientific, social and environmental causes. Donations supporting social causes will be made preferably through Instituto Itaúsa.

5.2. Sponsorships

Itaúsa may sponsor projects, events and actions focused on its areas of interest, including in capital markets or aimed at publicizing its initiatives, strengthening its position and adding value to its brand and image, as well as deepening relationships and advancing the recognition of the Company with its stakeholders.

Furthermore, the Company may sponsor projects linked to social investment causes, such as health, education, culture, sports and sustainability, which are consistent with the Company's ethical values and strategies, including, but not limited to, its sustainability strategy.

5.3. Authority Levels

Donation and Sponsorship projects should be submitted for previous approval, as follows:

| Incentivized Sponsorships and Donations | To be approved by |
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| Up to R\$10,000,000.00 by project | Executive Committee |
| Above R\$10,000,000.00 by project* | Board of Directors |
| Donations of assets not in use and fully depreciated | Managing Officer, individually |
| Institutional Sponsorships | To be approved by |
| Up to R\$200,000.00 by project | Managing Officer, jointly with one member of the Executive Committee |
| From R\$200,001.00 to R\$10,000,000.00 by project | Executive Committee |
| Above R\$10,000,000.00 by project | Board of Directors |

*This amount relates to Itaúsa's Donation project. Projects carried out by the donation recipients, Instituto Itaúsa included, should comply with their corresponding governance rules.

Depending on the Donation project to be approved by the Board of Directors, a previous opinion from the Company's committee may be requested.

If related parties are identified, the approval rules set forth in the Company's Transactions with Related Parties Policy should be followed.

5.4. Prohibited Conduct and Guidance

The following practices are prohibited:

- a) Making donations or sponsorships directly to Public Officials or relatives of these Public Officials by consanguinity or affinity, in direct or collateral line up to the second degree;
- b) Making donations or sponsorships directly to any individual;
- c) the Company's making direct or indirect contributions for election campaigns, candidates to public office and political parties, under Laws No. 13,165/15 and No. 12,846/13; and

- d) Company's Management Members and corresponding spouses making contributions to election campaigns, candidates to public office and political parties in election years or in the event of supplemental elections. It is strongly recommended for Company's controlling stockholders to refrain from making contributions of such a nature whatsoever.

Any Donation or Sponsorship projects intended for Bodies and Companies of the Direct and Indirect Administration, provided that they have no partisan interests, must be previously assessed by the Compliance and Corporate Risks Department before their submission for approval, in accordance with item 5.3 hereof.

Company's Management Members, members of the Advisory Board and Supervisory Council, members of committees and councils, and employees may not make Donations or Sponsorships or promise Donations or Sponsorships that, directly or indirectly, link the Company's name or brand in noncompliance with this Policy.

6. WHISTLEBLOWING CHANNEL AND QUESTIONS

Reports of breach of this Policy, as well as any questions, must be forwarded to Itaúsa's Whistleblowing Channel, including on a strict confidential and anonymous basis if so desired, as follows:

- Phone number: (+5511) 0800-721-9574
- Internet: <http://www.ethicsdeloitte.com.br/itausa/>
- Email: denunciasitausea@deloitte.com

The Company provides reporting parties with protection against reprisals, and any investigation will be timely carried out on a professional, unbiased and confidential way.

Questions concerning the interpretation of rules in this Policy, as well as complaints and suggestions, may also be forwarded to the Compliance and Corporate Risks Department by email: compliance.corporativo@itausea.com.br.

7. PENALTIES

Any noncompliance with the guidelines or principles set forth in this Policy is subject to disciplinary sanctions, in accordance with the Company's internal rules, without prejudice to administrative, civil, criminal sanctions and other applicable measures.

With respect to third parties, any noncompliance with applicable legislation may lead to immediate contractual termination, with the application of penalties arising from such termination, without prejudice to an action for damages and other applicable legal arrangements.

8. RESPONSIBILITIES

8.1. Board of Directors

- Approving this Policy guidelines, as well as any amendments hereto.
- Approving Donation and Sponsorship projects, subject to the limits stated in item 5.3 hereof.

8.2. Audit Committee

- Becoming cognizant of the indicators related to this Policy, including, but not limited to, any noncompliance cases.

8.3. Executive Committee

- Approving Donation and Sponsorship projects, subject to the limits stated in item 5.3 hereof.

8.4. Managing Officer, jointly with one member of the Executive Committee

- Approving Institutional Sponsorship projects, subject to the limits stated in item 5.3 hereof.

8.5. Managing Officer, individually

- Approving the projects of donations of assets not in use and fully depreciated.

8.6. Compliance and Corporate Risks Department

- Supervising the application of this Policy and recommending improvements, when required.
- Keeping all Company's Donation and Sponsorship related documents in file.
- Carrying out reputational assessment processes for recipients of donations and sponsorships, in accordance with internal policies.
- Submitting, on a semiannual basis, to the Audit Committee, the indicators related to this Policy, including, but not limited to, any noncompliance cases.

8.7. Corporate Communication Department

- Previously approving the involvement of the Company's brand within the scope of Donations and Sponsorships.

9. RELATED DOCUMENTS

- Itaúsa Code of Conduct
- Anti-corruption Policy
- Transactions with Related Parties Policy
- Brand Use Manual
- Disciplinary Measures Rule
- Donation and Sponsorship Rule

- Law No. 12,846/2013, regulated by Decree No. 11,129/2022
 - Law No. 9,504/1997
 - Law No. 13,165/2015
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