MATERIAL FACT

CAPITAL INCREASE WITH BONUS SHARES

ITAÚSA S.A. ("Company") (B3: ITSA3, ITSA4), in accordance at CVM Resolution 44, from August 23, 2021, announces to its shareholders and the general market that the Company's Board of Directors, at a meeting held on this date, has resolved **to increase the Company's capital** to R$ 83,689,000,000.00, **through the capitalization of its reserves** of R$ 2,500,000,000.00, with the issue of 219,876,212 new book-entry shares, with no par value, of which 75,561,451 will be common and 144,314,761 will be preferred shares, to be assigned free of charge to shareholders, as bonus, **in the proportion of two new shares for every one hundred shares of the same type held at the final shareholding position on December 18, 2025**.

The new shares will be included in the shareholders' positions on December 23, 2025, and will be entitled to any dividends and/or interest on capital that may be declared as of that date.

Bonus shares will be always granted in whole numbers, and for this reason any shareholders who wish to transfer fractions of their shares (which result in one share of the same class) may do so in the period from December 26, 2025 to January 26, 2026 as follows:

(i)   through accounts of the same ownership in different brokers, and/or

(ii)   through trading in a private environment of the non-organized over-the-counter market (operations not registered on B3).

After this period elapses, any remaining amounts of these fractions will be separated, grouped in whole numbers and sold at auction on B3, and the net proceeds from such sale will be made available proportionally to the holders of these fractions at a date to be informed in due course by the Company.

The cost attributed to bonus shares is R$ 11.370033972 per share, for the purposes of the provision in paragraph 1st of Article 58 of the Brazilian Federal Revenue Service's Regulatory Instruction No. 1585/2015.

São Paulo (SP), December 15, 2025.

ALFREDO EGYDIO SETUBAL
Investor Relations Officer