

## MATERIAL FACT

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

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

1. **pay on March 7, 2025, R\$ 6.6 billion in dividends**, of which:
  - a. **R\$ 1.1 billion as interest on capital**, declared on this date, corresponding to **R\$ 0.1011 per share (R\$ 0.085935 net per share)**, considering the final **shareholder position on February 17, 2025**;
  - b. **R\$ 4.4 billion as dividends**, declared on this date, corresponding to **R\$ 0.40815 per share**, considering the final **shareholder position on February 17, 2025**;
  - c. **R\$ 1.1 billion as interest on capital**, declared on September 16, 2024, and December 6, 2024, as previously disclosed, which together amount to **R\$ 0.1065 per share (R\$ 0.090525 net per share)**.
2. **pay on April 1<sup>st</sup>, 2025, R\$ 510 million on interest on capital** corresponding to **2 (two) installments** of the fixed quarterly dividends, considering the final **shareholder position on February 28, 2025**, of which:
  - a. **R\$ 255 million**, corresponding to **R\$ 0.0235295 per share (R\$ 0.02 net per share)**, related to the 4<sup>th</sup> quarter of 2024, declared on February 19, 2024; and
  - b. **R\$ 255 million**, corresponding to **R\$ 0.0235295 per share (R\$ 0.02 net per share)**, related to the 1<sup>st</sup> quarter of 2025, declared in advance on this date, so that shareholders start receiving these dividends on the first business day after the end of the respective quarter.
3. **pay on April 22, 2025, R\$ 1.0 billion as dividends** corresponding to **R\$ 0.09224 per share**, declared on this date, considering the final **shareholder position on February 17, 2025**, so that **these funds can be used by shareholders who exercise their preemptive rights in the subscription of shares related to the capital increase** mentioned in item 4 below.

Thus, the following dividends will be paid to shareholders:

Payment Date	Shareholder Position	Declaratory Act Date	Type <sup>1</sup> and Fiscal Year	Gross Value	Net Value	Total amount to be paid (R\$ million)	
				(R\$ per share)		Gross	Net
March 7, 2025	September 19, 2024	September 16, 2024	IOC   2024	0.0484000 <sup>(2)</sup>	0.041140 <sup>(2)</sup>	500	425
	December 11, 2024	December 06, 2024	IOC   2024	0.0581000	0.049385	629	535
	February 17, 2025	February 10, 2025	IOC   2024	0.1011000	0.085935	1,096	932
	February 17, 2025	February 10, 2025	Dividends   2024	0.4081500	0.408150	4,425	4,425
<b>TOTAL AMOUNT TO BE PAID ON MARCH 7, 2025</b>				<b>0.61575<sup>(2)</sup></b>	<b>0.58461<sup>(2)</sup></b>	<b>6,650</b>	<b>6,317</b>
April 1 <sup>st</sup> , 2025	February 28, 2025	February 19, 2024	IOC   2024	0.0235295	0.020000	255	217
	February 28, 2025	February 10, 2025	IOC   2025	0.0235295	0.020000	255	217
<b>TOTAL AMOUNT TO BE PAID ON APRIL 1<sup>st</sup>, 2025</b>				<b>0.0470590</b>	<b>0.040000</b>	<b>510</b>	<b>434</b>
April 22, 2025	February 17, 2025	February 10, 2025	Dividends   2024	0.092240 <sup>(3)</sup>	0.092240 <sup>(3)</sup>	1,000	1,000
<b>TOTAL AMOUNT TO BE PAID ON APRIL 22, 2025</b>				<b>0.092240<sup>(3)</sup></b>	<b>0.092240<sup>(3)</sup></b>	<b>1,000</b>	<b>1,000</b>

(1) The IOC (Interest on Capital) is subject to a 15% withholding tax, except for corporate shareholders able to prove they are either immune or exempt.

(2) Not adjusted by the bonus share approved on November 11, 2024. If adjusted, please consider R\$ 0.0461 gross value per share (R\$ 0.0392 net value per share), and regarding the 'Total Amount to be Paid on March 07, 2025', please consider R\$ 0.61345 gross value per share (R\$ 0.58265 net value per share).

(3) The amount may be offset in the subscription of the capital increase.

4. **increase capital:** within the authorized capital limit, in R\$ 1 billion, from R\$ 80,189 billion to R\$ 81,189 billion.
  - a. **Number and Types of Shares to be Issued:** 149,253,731 new book-entry shares with no par value, of which 51,305,206 will be common shares and 97,948,525 will be preferred shares ("Maximum Number of Shares").
  - b. **Issue Price:** R\$ 6.70 per share, based on the weighted average of the prices of the preferred shares traded in the last 120 days (81 trading sessions) from October 9, 2024, to February 6, 2025, with approximately 30% discount. This discount is aimed to increase value creation to shareholders and encourage them 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 44,776,119 book-entry ("Minimum Number of Shares").
  - d. **Allocation of Funds:** increase Itaúsa's cash position and improve its liquidity level.
  - e. **Period for Exercising Preemptive Rights and Base Date:** from **March 10, 2025 to April 11, 2025**, in the proportion of 1.3766678% over shares of the same type they hold on to the base date of **February 17, 2025**. 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 February 18, 2025, shares will not be entitled to preemptive rights by shareholders.
- 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 credits originating from earnings declared by the Company, to be paid on April 22, 2025, as shown on item 3 above. The shares to be subscribed when the remaining ones are apportioned may only be paid on demand, in cash, upon the subscription of said remaining shares.
- i. How to Subscribe Shares:** shareholders 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).
- j. Assignment of Preemptive Right upon Subscription:** the preemptive right may be freely assigned by the Company's shareholders 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:** shareholders 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 address;
  - Legal entities: (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 address 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, shareholders 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.
- I. 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, shareholders (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 Shareholders released on this date.

The Company reinforces its commitment to creating sustainable value to its shareholders and informs that will keep its shareholders and the general market informed about the capital increase, in accordance with applicable regulations.

São Paulo (SP), February 10, 2025.

**ALFREDO EGYDIO SETUBAL**

Investor Relations Officer