



Great **brands**, great **history**, great **future**.

CNPJ 61.532.644/0001-15  
A Publicly-Held Company

## COMPLIANCE AND INTEGRITY POLICY

(approved at the Board of Directors' Meeting of May 11, 2020 and reviewed on August 14, 2023)

### 1. PURPOSE

This Compliance and Integrity Policy ("Policy") consolidates the compliance and ethics principles and practices adopted by Itaúsa S.A. ("Itaúsa" or "Company"), contributing to disclose and strengthen the culture of ethics, integrity and transparency.

This Policy sets out guidelines on the Company's compliance with laws and internal and external regulations and rules by spreading the culture and practices of compliance, guiding and raising awareness on the prevention of activities and conduct that may give rise to risks to the Company's image and operation.

As an invaluable corporate governance pillar, compliance strengthens the Company's internal control environment.

### 2. TARGET AUDIENCE

This Policy applies to all Company's management members (members of the Board of Directors and officers), members of the Fiscal Council, members of commissions and committees, and Company's employees.

### 3. DEFINITIONS

**Compliance:** it means to be in conformity with legislation, and external and internal regulations, rules and procedures and with the corporate principles, which ensure the best market and corporate governance practices.

**Integrity Program:** a set of anti-corruption measures adopted by the Company, especially those aimed at preventing, detecting and remediating wrongful acts against Brazilian and foreign public administration provided for in Law No. 12,846/2013.

**Internal Policies:** policies issued by the Company to guide the interaction between Itaúsa's management members, employees and service providers, aligned with the

values, guidelines and procedures set out by the Company for developing activities and doing business.

#### **4. COMPANY'S COMPLIANCE GUIDELINES**

These are guidelines and principles to be followed by all Company's departments:

- to spread the principles, guidelines and conduct set out by Itaúsa's Code of Conduct and other Company's policies (policies, rules and procedures);
- to promote a culture of ethics and compliance among all employees, third parties and stakeholders;
- to have an unbiased approach to all compliance-related activities;
- to monitor and identify any regulatory and legal changes and communicate them internally by providing adherence conditions to the departments involved, which are responsible for complying with such legal and regulatory provisions;
- to monitor the adherence to the Internal Policies aimed at the Company's complying with the rules issued by proper regulatory bodies;
- to manage the interface and meet the demands from regulatory bodies, meeting their requests and issuing all reports due;
- to comply with Itaúsa's Integrity Program guidelines;
- to detect compliance and conformity-related improvements and monitor their implementation; and
- to ensure and guide on good compliance and governance practices.

#### **5. COMPLIANCE STRUCTURE**

The Compliance and Corporate Risk Department is responsible for managing, coordinating, monitoring and updating topics related to integrity, in addition to managing corporate risk, compliance and improving internal controls. The Compliance and Corporate Risk Department from time to time reports to the Audit Committee and subsequently to the Company's Board of Directors significant issues on the Compliance and Corporate Risk Department operations.

#### **6. WHISTLEBLOWING AND QUESTIONS CHANNEL**

Reports of breach of this Policy, complaints or attempted corruption acts (both soliciting and giving a bribe), as well as any questions, must be forwarded to Itaúsa's Whistleblowing Channel, including on a strict confidential basis if so desired, as follows:

- phone number: (+55 11) 0800-721-9574

- internet: <http://www.ethicsdeloitte.com.br/itausea/>
- email: [denunciasitausea@deloitte.com](mailto:denunciasitausea@deloitte.com)

The Company provides whistleblowers 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 Risk Department by email: [compliance.corporativo@itausea.com.br](mailto:compliance.corporativo@itausea.com.br).

## **7. RESPONSIBILITIES**

### **7.1. Board of Directors**

- To approve the guidelines of the Compliance and Integrity Policy and its revisions to ensure a clear understanding of the roles and responsibilities at all levels of the Company;
- To express an opinion on the revision of compliance management and approve possible suggestions for changes; and
- To support and promote the progress/development of ethics and compliance-related activities and practices.

### **7.2. Board of Officers**

- To lead by example, putting into practice the culture of ethics and compliance.

### **7.3. Audit Committee**

- To express an opinion on any suggestions to update this Compliance and Integrity Policy, and recommend possible changes to the Board of Directors; and
- To express an opinion on any suggestions to update the Company's compliance management and recommend possible changes to the Board of Directors.

### **7.4. Legal, Compliance, and Corporate Risk Office**

- To keep the Compliance and Integrity Policy updated, submitting any adjustment suggestions arising from legal, regulatory or statutory changes to the appreciation of the Audit and Risk Commission;
- To periodically evaluate the instruments that make up the Company's compliance system, aimed at improving them and recommending possible corrections, changes or improvements to the Audit and Risk Commission;
- To spread the culture of compliance throughout the Company by providing training as a mechanism to mitigate compliance risks, thus strengthening the culture of compliance;

- To manage the Company's Integrity Program; and
- To adjust the strength and operation of the Company's internal control system.

#### **7.5. Administration and Finance Office**

- To ensure the reliability of the Company's financial statements; and
- To provide accounting reports with accurate information and transparent accountability.

#### **7.6. Employees**

- To read, understand and comply with the guidelines set in this Compliance and Integrity Policy;
  - To attend Itaúsa's mandatory training;
  - To promote the Company's culture of compliance and ethics, ensuring compliance with all obligations associated with the activities of their roles, including identifying, managing and reporting any compliance violations; and
  - To promptly report to the Compliance and Corporate Risk Department whenever they identify any changes to rules and regulations in force or compliance risks not foreseen by the control activities.
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