

OPINION OF THE SUPERVISORY BOARD

The effective members of the Supervisory Board of ITAÚSA S.A. ("Itaúsa"), pursuant to article 163, item VI, of Law 6,404/76, analyzed the individual and consolidated Interim Financial Statements for the quarter ended September 30, 2024 ("3rd Quarter/2024 Statements"), prepared in accordance with the applicable accounting standards and CVM regulations, which were reviewed BDO RCS Auditors Independentes S/S Ltda. ("BDO"), as independent auditors for regulatory purposes, and by PricewaterhouseCoopers Auditores Independentes Ltda. ("PwC"), as independent auditors for governance purposes.

Having verified the accuracy of all the elements appraised and considering the (i) the clarifications provided by the Company's management; (ii) the favorable recommendation of the Audit Committee; and (iii) the reports of BDO and PwC on the review of the 3rd Quarter/2024 Statements, issued without reservations, the effective members of the Supervisory Board were not aware of any fact or evidence that indicates that the information included in the interim financial statements and in the corresponding notes, relative to the quarter ended in the period, is not in a condition to be disclosed. São Paulo (SP), November 11, 2024. (undersigned) Guilherme Tadeu Pereira Junior - President; Eduardo Rogatto Luque, Elaine Maria de Souza Funo, Marco Tulio Leite Rodrigues and Maurício Nogueira – Councilors.

ALFREDO EGYDIO SETUBAL

Investor Relations Officer