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CNPJ 61.532.644/0001-15  
A Publicly-Held Company

## TRANSACTIONS WITH RELATED PARTIES POLICY

### 1. PURPOSE

The purpose of this Transactions with Related Parties Policy ("Policy") is to establish the rules and consolidate procedures with which Itaúsa S.A. ("Itaúsa" or "Company") must comply in the event of Transactions with Related Parties, ensuring equality and transparency of the operations and guaranteeing to stockholders, investors and other stakeholders that the transactions between Itaúsa and its Related Parties are based on the best Corporate Governance practices.

The meaning of "Related Parties" shall be as provided in CVM Resolution No. 94/22 or any other that may supersede it.

A "Transaction with a Related Party" shall be a transfer of resources, services or obligations between the Company and a Related Party irrespective of a price in consideration having been agreed.

"Correlated Transactions" shall be a set of similar transactions logically related among themselves by virtue of the purpose thereof or parties thereto, such as: (a) subsequent transactions arising from a transaction formerly executed, as long as such a former transaction the main clauses and conditions of the succeeding ones, including any amounts involved; and (b) ongoing transactions involving periodic obligations, as long as any amounts involved are known beforehand.

### 2. APPLICABILITY

This Policy shall apply to Itaúsa, its controlling stockholders, managers (Officers and Directors), members of the Fiscal Council, and employees.

Itaúsa-controlled entities shall abide by the principles of equality and transparency when executing their own Transactions with Related Parties.

### 3. RULES

#### 3.1. Formalization of Transactions with Related Parties

All Transactions with Related Parties, as herein defined, shall abide by the following:

- a) arm's-length clauses and conditions, and in line with the contents hereof, as well as with other practices as embraced by the Company and the guidelines as provided in the Itaúsa's Code of Conduct; and
- b) execution in writing, specifying their principal clauses and conditions, such as, without limitation: total price, unit price, guarantees, conditions for termination, tax payment, fees payment, licensing, etc.

To make sure that Transactions with Related Parties are at all times executed in the best

interest of the Company and in a fully independent manner, the present policy shall forbid granting loans to a controlling shareholder, Manager, or Fiscal Councilor of the Company.

Furthermore, Itaúsa shall make sure that the compensation of advisors, consultants or intermediaries deemed to be Related Parties as provided herein, and that may be retained by the Company, shall not result in a conflict of interests with the Company itself, its Managers or stockholders.

Also, corporate restructurings involving Related Parties must ensure equitable treatment for stockholders.

Transactions with Related Parties executed with entities whose equity capital is fully held, whether directly or indirectly, by the Company need not be submitted to either the Board of Directors or the Related Parties Committee.

### **3.2. Analysis and approval of Material Transactions**

Transaction with a Related Parties or set of correlated transactions that characterized as a **relevant transaction**, in line with the criteria below, must be subject to the respective applicable procedures as set forth:

- (i) where a transaction or set of Related Transactions reaches, within a period of one (1) year, an amount equal to or in excess of R\$50 million, it shall submit the potential transaction to prior resolution of the Related Parties Committee; or
- (ii) where a transaction or set of Related Transactions **(a)** reaches, within a period of one (1) year, an amount equal to or in excess of R\$50milhões, or **(b)** is material by virtue of its characteristics, the nature of the Related Party's connection with the Company, and/or the nature and extent of the Related Party's interest in the operation, it shall submit the potential transaction to prior resolution of the Board of Directors, after review by the Related Parties Committee.

Related Parties Transactions worth more than 50% (fifty percent) of the value of the Company's total assets shown on the last approved balance sheet shall be submitted to the General Meeting for approval, after analysis and recommendation by the Related Parties Committee and the Board of Directors.

In order to support the decision on the Related Parties Transaction considered relevant, supporting documentation shall be provided, including other market quotes, adjusted for the risk factors involved, whenever feasible.

Where the applicable law requires a valuation report to substantiate a certain Transaction with a Related Party, or if such a report is requested by the Board of Directors and/or the Related Parties Committee, such a report shall be prepared without the involvement of the party involved in the operation at hand, whether such a party may be a bank, an attorney, a specialized consultancy firm, or others, based on realistic assumptions and third party-certified information.

The Board of Directors and/or the Related Parties Committee, as the case may be, will evaluate and decide on the selection process of the counterpart(s) and the conditions for contracting the Related Party Transaction, as well as on the feasibility or not of the Related Party Transaction.

### **3.3. Conflict of Interest Situations**

In situations in which a member of the Board of Directors or the Related Parties Committee is barred from resolving on a transaction by virtue of a potential conflict of interests, such a member shall declare themselves barred and shall not be given access to information, or attend meetings, concerning the matter. They shall also explain their involvement and provide details on the transaction and the parties thereto. This barring shall be entered into the minutes of the meeting that resolves on the transaction.

The Company's management shall abide by the regularly established flow of negotiation, review and approval of Transactions with Related Parties, and shall not intervene to influence the retainer of Related Parties in a manner not compliant with such a flow.

### **3.4. Related Parties Identification Form**

Annually, will be forwarded to the Company's managers (Officers and Directors), as well as to its controlling stockholders, form for identification of Related Parties, for completion, identification of bound persons and execution.

Any changes to the information provided shall be immediately disclosed by the managers and controlling stockholders.

## **4. DISCLOSURE**

For the purposes of the disclosure of the Transactions with Related Parties Announcement, pursuant to the applicable regulations, the Investor Relations Officer (IRO) will be informed in the event of a transaction or set of Related Transactions with Related Parties that **(a)** exceeds the lowest of the following amounts: **(i)** R\$50 million, or **(ii)** one (1) percent of the Company's total assets, or **(b)** is deemed material for its characteristics, the nature of the Related Party, and/or the nature and extent of the Related Party's interest in the operation.

In addition to making the Announcement, the Company shall abide by all other legal and regulatory duties in connection with Transactions with Related Parties, such as disclosure with the annual and quarterly financial statements and with the Reference Form.

## **5. RESPONSIBILITIES**

### **5.1. The Board of Directors shall:**

- formally approve the present Policy, as well as any future revisions hereof;
- review and resolve in advance on the feasibility of Transactions with Related Parties as provided in item 3.2;
- review any omissions hereof or exceptions hereto; and
- resolve on sanctions in the event of noncompliance with the present Policy.

### **5.2. The Related Parties Committee shall:**

- review and resolve in advance on the feasibility of Transactions with Related Parties as provided in item 3.2.

## **6. RELATED DOCUMENTS**

- Itaúsa's Code of Conduct;
- Law No. 6.404/76;

- Accounting Pronouncement CPC 5 (R1), issued by the Brazilian Accounting Pronouncements Committee and approved by the Brazilian Securities and Exchange Commission - CVM, pursuant to Resolution No. 94/22
  - CVM Guidance Opinion No. 35/08;
  - CVM Resolutions Nos. 44/21, 80/22 and 155/22;
  - Corporate Governance Level 1 Listing Regulations – B3.
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