

ITAÚ UNIBANCO HOLDING S.A.

CNPJ 60.872.504/0001-23

Companhia Aberta

NIRE 35300010230

CORPORATE GOVERNANCE POLICY (GLOBAL)

1. PURPOSE

This Policy consolidates the principles and practices of Corporate Governance adopted by Itaú Unibanco Holding S.A. ("Itaú Unibanco" or "Company").

The fundamental principle of Itaú Unibanco's Policy is the pursuit of excellence in Corporate Governance, strengthening and creating the best conditions for the development of Itaú Unibanco and its subsidiaries.

The Policy refers to the Company's Bylaws, the Internal Regulations of the Board of Directors and other statutory bodies, Committees, and other internal regulations of Itaú Unibanco, in order to reflect and consolidate the existing structures for the protection of shareholders' and market interests.

2. TARGET AUDIENCE

This Policy applies to Itaú Unibanco and its controlled companies, in Brazil and abroad, as applicable.

3. INTRODUCTION

Corporate Governance is the system by which companies and other organizations are directed, monitored, and encouraged.

Itaú Unibanco's Corporate Governance involves the direction and monitoring of relationships between the Company, the Board of Directors and its related Committees, the Executive Board, the Independent Auditor, the Fiscal Council, its shareholders, the market, and other stakeholders.

Good Corporate Governance practices contribute to Itaú Unibanco's longevity and add sustainable value to the Company, its shareholders, and society as a whole.

4. APPLICABLE REGULATIONS

Itaú Unibanco is a publicly held financial institution. Its shares are traded on two stock exchanges: B3 S.A. – Brasil, Bolsa, Balcão (B3) and the New York Stock Exchange (NYSE), the latter through American Depositary Receipts (ADRs).

As a financial institution, it is subject to the rules of the National Monetary Council (CMN) and the regulations and supervision of the Central Bank of Brazil (BACEN). As a publicly held company with shares traded on the aforementioned stock exchanges in Brazil and the United States, it is subject to the rules and supervision of the local capital market authorities: the Brazilian Securities and Exchange Commission (CVM) and the U.S. Securities and Exchange Commission (SEC), respectively, including regulations related to Corporate Governance.

Additionally, as a holding and operating company, it controls several companies operating in various market sectors, which are subject to the regulations of their respective regulatory and self-regulatory authorities (if applicable). Furthermore, controlled companies engaged in activities subject to oversight in other countries are supervised by the respective local regulatory bodies.

In Brazil, one of the main regulations applicable to Itaú Unibanco stems from its adherence to B3's Level 1 Corporate Governance. According to Level 1 rules, Itaú Unibanco must adopt differentiated Corporate Governance practices, such as greater transparency in market disclosures, maintaining a minimum percentage of outstanding shares and shareholder dispersion in public offerings, respecting the interests of minority shareholders. Moreover, Itaú Unibanco continuously evolves its Corporate Governance practices, going beyond what is required by regulation and self-regulation.

In the United States, Itaú Unibanco is subject to the Sarbanes-Oxley Act of 2002, as well as the requirements of the NYSE and SEC applicable to foreign issuers, including the establishment of an Audit Committee and the certification of internal controls and the Company's financial statements.

5. GUIDELINES

Itaú Unibanco's vision is to be the leading bank in sustainable performance and customer satisfaction.

For Itaú Unibanco, sustainable performance means generating shared value for employees, clients, shareholders, and society, ensuring the longevity of the business.

Regarding value generation for shareholders, one of the paths is the adoption of best Corporate Governance practices—a continuous, long-term process aimed at the Company's sustainable performance.

In compliance with CMN and BACEN regulations, the Board of Directors shall appoint, among the Executive Officers, representatives with responsibilities before the authorities, shareholders, and the general public.

6. MAIN ROLES AND RESPONSIBILITIES OF ITAÚ UNIBANCO'S GOVERNING BODIES

The senior management of Itaú Unibanco comprises the General Shareholders' Meeting and the following bodies: the Board of Directors, the Executive Board, the Fiscal Council, and the Committees directly related to the Board of Directors, which are the Strategy Committee, the Nomination and Corporate Governance Committee, the People Committee, the Risk and Capital Management Committee, the Related Parties Committee, the Social, Environmental and Climate Responsibility Committee, the Customer Experience Committee, the Compensation Committee, and the Audit Committee—the last two also being statutory committees.

These Committees are linked to the Board of Directors and have their members elected or appointed by this body, aiming to create conditions for the uniform and systematic handling of strategically relevant and control-related matters at Itaú Unibanco. The Board of Directors and the Committees operate as collegiate bodies, seeking consensus through dialogue and the systemic vision that characterizes Itaú Unibanco's management.

The nomination process for members of the Board of Directors and the Executive Board of the companies within the Itaú Unibanco Conglomerate, both in Brazil and abroad, must be based on the premise of appointing, in each company, executives who directly or indirectly perform activities related to its corporate purpose or support functions.

6.1. General Shareholders' Meetings

The sovereign body of the Company is the General Shareholders' Meeting, which brings together shareholders in ordinary or extraordinary sessions, upon call, as provided by law.

6.2. Board of Directors and Its Committees

The Board of Directors, acting as a collegiate body, is a mandatory body for publicly held companies. Among other duties, it is responsible for setting the general direction of the Company's business, electing members of the Executive Board, and overseeing their management. Operational and executive functions are the responsibility of the Executive Board, in accordance with the guidelines established by the Board of Directors.

The structure, composition, and responsibilities of the Board of Directors are outlined in Itaú Unibanco's Bylaws, and its operating rules are set forth in the Internal Regulations.

6.2.1. Membro Independente do Conselho de Administração

The independence of Board Members is intended to safeguard the interests of the Company and its minority shareholders, by enabling the discussion of ideas that may differ from those of members related to the controlling group.

The classification of an independent director must consider their relationship with the Company, its controlling shareholder, and its executives, as well as with controlled, affiliated, or commonly controlled companies.

For the purpose of determining independence, a director is **not** considered independent if they:

- (i) are a controlling shareholder of the Company;
- (ii) have their voting rights at Board meetings bound by a shareholders' agreement concerning matters related to the Company;
- (iii) are a spouse, partner, or relative by blood or affinity up to the second degree of the controlling shareholder, a Company executive, or an executive of the controlling shareholder;
- (iv) are or have been, in the past three (3) years, an employee or officer of the Company or its controlling shareholder.

The following situations must be analyzed to determine whether they compromise the director's independence due to the nature, magnitude, and extent of the relationship:

- (i) affinity relationship up to the second degree with the controlling shareholder, a Company executive, or an executive of the controlling shareholder;
- (ii) having been, in the past three (3) years, an employee or officer of affiliated, controlled, or commonly controlled companies;

- (iii) having commercial relationships, including service provision or supply of goods, with the Company, its controlling shareholder, or affiliated, controlled, or commonly controlled companies;
- (iv) holding a decision-making position in a company or entity that has commercial relations with the Company or its controlling shareholder;
- (v) receiving other compensation from the Company, its controlling shareholder, or affiliated, controlled, or commonly controlled companies, beyond that related to their role as a member of the Board of Directors or Committees of the Company, its controlling shareholder, or its affiliates—except for cash proceeds from equity participation and benefits from supplementary pension plans;
- (vi) having founded the Company and maintaining significant influence over it.

6.2.2. Committees Directly Related to the Board of Directors

The structure, composition, and responsibilities of the Committees are detailed in their internal regulations.

a) Strategy Committee

The Strategy Committee's main responsibility is to discuss, within the scope of the Board of Directors, relevant and high-impact matters for Itaú Unibanco.

b) Nomination and Corporate Governance Committee

The Nomination and Corporate Governance Committee's primary role is to oversee the Company's governance, especially regarding matters related to the Board of Directors.

c) People Committee

The People Committee is responsible for defining the main guidelines related to the Company's people management policies.

d) Risk and Capital Management Committee

The Risk and Capital Management Committee supports the Board of Directors in fulfilling its responsibilities related to the Company's risk and capital management, submitting reports and recommendations on these matters for the Board's deliberation.

e) Related Parties Committee

The Related Parties Committee aims to analyze transactions between related parties, under certain circumstances, ensuring equality and transparency in such transactions to assure shareholders, investors, and other stakeholders that Itaú Unibanco adheres to best Corporate Governance practices.

f) Social, Environmental, and Climate Responsibility Committee

This Committee is responsible for defining strategies to strengthen the Company's social, environmental, and climate responsibility, including climate transition strategy, ESG-focused initiatives, and private social investment strategy.

g) Compensation Committee

The Compensation Committee, a statutory body, is responsible for defining and discussing the compensation policies of the Itaú Unibanco Conglomerate. It is driven by increasing discussions around executive compensation in financial institutions and aims to align with best governance practices both nationally and internationally.

h) Customer Experience Committee

The main objective of this Committee is to discuss, within the scope of the Board of Directors, relevant and high-impact matters related to customer experience.

i) Audit Committee

The Audit Committee, a statutory body, is unified for institutions authorized to operate by BACEN and for entities supervised by SUSEP that are part of the Itaú Unibanco Conglomerate. It reports to the Board of Directors and fully complies with the requirements of CMN Resolution 4.910/2021, CNSP Resolution 432/2021, BCB Resolution 130/21, the Sarbanes-Oxley Act, and NYSE rules, the latter two as applicable to foreign private issuers. According to its Internal Regulations, approved by the Board of Directors, the Audit Committee is responsible for overseeing:

- (i) internal control and risk management processes;
- (ii) internal audit activities; and
- (iii) the activities of the independent audit firms of the Itaú Unibanco Conglomerate.

Controlled companies abroad must observe the minimum governance requirements established by the Company for these bodies in international units.

6.3. Fiscal Council

The Fiscal Council is an independent body from management, composed of 3 (three) to 5 (five) members elected at the General Shareholders' Meeting to oversee management activities. Its composition, operation, responsibilities, and duties are established in its Internal Regulations.

6.4. Executive Board

The management and representation of Itaú Unibanco are the responsibility of the Executive Board, composed of 5 (five) to 50 (fifty) members, including the Chief Executive Officer and Executive Officers, as determined by the Board of Directors.

In compliance with CMN and BACEN regulations, the Board of Directors shall elect, among the Executive Officers, representatives responsible before authorities, shareholders, and the general public.

6.5 Other Committees and Commissions

In addition to the Committees related to the Board of Directors, the Company has collegiate bodies to deliberate on specific matters.

7. DIREITOS DOS ACIONISTAS

7.1. Política de Dividendos

O Itaú Unibanco mantém como política de remuneração aos acionistas o pagamento mensal de dividendos/juros sobre capital próprio e pagamentos complementares, semestrais e anuais.

A Política de Remuneração aos Acionistas está disponível no website de Relações com Investidores (www.itaunibanco.com.br/relacoes-com-investidores > Itaú Unibanco > Governança Corporativa > Políticas).

7.2. Tag Along

O *tag along* é um mecanismo de defesa dos acionistas minoritários (não integrantes do bloco de controle) que lhes assegura um preço mínimo a ser pago por ação por eles detida, em caso de eventual alienação do controle da Companhia.

No Brasil, a legislação societária determina que, quando da alienação do controle da Companhia aberta, o adquirente deve fazer oferta pública de aquisição das ações ordinárias de não controladores a um preço, no mínimo, igual a 80% (oitenta por cento) do valor pago por ação do grupo controlador. O Itaú Unibanco estende aos titulares de ações preferenciais o mesmo direito de *tag along*. Portanto, o *tag along* é, no Itaú Unibanco, direito não só dos detentores de ações ordinárias (como prescreve a lei), mas também dos titulares de ações preferenciais.

8. TRANSPARENCY

8.1. Investor Relations

The main objective of the Investor Relations (IR) area is to disseminate information about Itaú Unibanco with transparency and accessibility, to support investments in its shares and securities. It serves as a communication channel between management and members of the national and international financial community, always aiming to generate long-term value for shareholders. It performs a set of activities that should contribute to a fair evaluation of the company, enabling investors to make informed investment decisions.

8.1.1. Communication Channels

- Itaú Day: public presentations held with investors and other stakeholders;
Investor Relations Website – accessible via tablet and smartphone (www.itaunibanco.com.br/relacoes-com-investidores);
- **Email Alerts:** available through registration on the IR website: www.itaunibanco.com.br/relacoes-com-investidores
- Quarterly earnings meetings, in Portuguese and English;
- Reports on the Company and its performance (examples: Integrated Annual Report, Reference Form, and ESG Report), available on the Investor Relations website.

8.2. Policy on Disclosure of Material Acts or Facts, Securities Trading Policy, and Disclosure and Trading Committee

Itaú Unibanco has established additional obligations beyond those required by CVM Resolution 44, such as: (i) prohibition on buying or selling securities before 180 (one hundred and eighty) days have passed since the last sale or purchase of securities on the stock exchange or over-the-counter market; (ii) prohibition on securities lending; and (iii) prohibition on issuing call or put options, selling shares in the forward market, and trading shares in the futures market.

In addition to adopting the Disclosure and Trading Policies, Itaú Unibanco, once again expanding the scope of obligations set by the CVM, has established a specific committee for managing these policies: the **Disclosure and Trading Committee**, composed of members of the Board of Directors and the Executive Board. Its role includes a range of internal actions aimed at improving the flow of information and ensuring the ethical conduct of its executives and employees who are signatories to the policies.

8.3. Operational Rules for Treasury

The **Operational Rules for Treasury Share Trading** ("Rules") govern the trading of its own shares by Itaú Unibanco on the stock exchanges where its shares are listed.

Among the benefits of adopting these Rules are: reducing operational, financial, and strategic risk; fostering an internal culture around capital market operations; minimizing the possibility of market concentration or improper price formation; and reinforcing the share buyback strategy focused on preserving liquidity and shareholder value.

9. COMPENSATION OF EXECUTIVE OFFICERS

9.1 INFORMATION ON MANAGEMENT COMPENSATION

The Company's compensation strategy adopts clear and transparent processes aimed at complying with applicable regulations and national and international best practices, as well as ensuring alignment with Itaú Unibanco's risk management policies and its Social, Environmental, and Climate Responsibility Policy (PRSAC).

The Company discloses in its Reports, available on the Investor Relations website (www.itaubr.com.br/investor-relations), information regarding executive compensation, describing its compensation policy and practices, compensation plans, equity holdings, quotas, and other securities, as well as compensation mechanisms and other relevant information.

9.2. STOCK GRANT PLAN

The Stock Grant Plan, approved and revised at the Extraordinary General Meeting, aims to consolidate rules related to long-term incentive programs involving the granting of shares to executive officers and employees of the Company and its direct or indirect subsidiaries.

Through the Stock Grant Plan, Itaú Unibanco seeks to align the interests of executive officers and employees of the Company and its direct or indirect subsidiaries with those of the shareholders and the Company itself. To this end, the Stock Grant Plan offers these stakeholders the opportunity to become shareholders of Itaú Unibanco, enabling the sharing of short-, medium-, and long-term risks.

The Stock Grant Plan also facilitates the attraction and retention of talent, as it includes performance-based share grant programs. In this way, it encourages sustainable business practices, always aligned with shareholders' interests.

10. RELATED PARTY TRANSACTIONS

Transactions between Itaú Unibanco and its related parties are guided by legal and ethical standards.

To ensure fairness and transparency in related party transactions, Itaú Unibanco has established a Related Party Transactions Policy that sets out rules and consolidates procedures for such transactions.

Depending on the conditions and amounts involved, as outlined in the Policy, transactions are subject to approval by the Related Party Committee and are reported quarterly to the Board of Directors.

11. SUSTAINABILITY

For Itaú Unibanco, Sustainability means maintaining business operations in the short, medium, and long term to deliver lasting value to stakeholders.

Itaú Unibanco's PRSAC aims to formalize principles, strategies, and guidelines of a social, environmental, and climate nature to be observed in the conduct of its business, activities, and processes, as well as in its relationships with stakeholders.

Decisions regarding Itaú Unibanco's actions on the Sustainability agenda are made by the Company's collegiate bodies (committees and commissions). Among these bodies are: the ESG Senior Commission, the IBBA ESG Committee, the Responsible Investment Committee, and the Social, Environmental, and Climate Responsibility Committee.

12. APPROVAL

This Policy was reviewed by the Company's Board of Directors at the meeting held on June 26, 2025.