

ITAÚ UNIBANCO HOLDING S.A.

CNPJ 60.872.504/0001-23

Publicly-Held Company

NIRE 35300010230

RULE FOR RECEIVING AND HANDLING OF INFORMATION RELATING TO BREACH OF REGULATORY PROVISIONS AND FRAUD OR ERRORS OF INTERNAL CONTROLS, ACCOUNTING AND AUDITING

OBJECTIVE

Establish procedures for receiving and handling information on errors and fraud in internal controls and in accounting and auditing activities and on non-compliance with legal, regulatory and internal rules that put the Organization's continuity at risk, as well as for the protection of the informant and the confidentiality of information.

TARGET AUDIENCE

It applies to all employees and third parties that provide services to Itaú Unibanco Holding S.A. and its controlled and affiliated companies, in Brazil and abroad. It also applies to the members of the Board of Directors, members of statutory committees and the Executive Board (Chief Executive Officer, General Directors, Vice-Presidents, Executive Directors and Officers) of Itaú Unibanco Holding SA and its controlled and affiliated companies, in Brazil and abroad. With respect to associates, it applies to those that have not formed their own Audit Committee or that are not linked to the Audit Committee of another leading institution.

CONCEPTS

Relevance

Refers to the representativeness, qualitative or quantitative, of the distortion presented in relation to values, accounting data or other information, the omission of which may affect results or decisions to be taken.

For the purposes of this policy, the relevance parameter to be considered is 0.5% of equity of Itaú Unibanco Holding S.A. (IUH) in the balance sheet for the previous year. Regarding Itaú Unibanco's units abroad, the parameter is 0.5% of the respective unit's equity, shown in the balance sheet of the previous year.

Fraud

Refers to an intentional act of omission/manipulation of transactions, adulteration of documents, records and financial statements.

Error

Refers to an unintentional act that results in flaws in the records and financial statements.

RULES

Events that have the following characteristics are considered relevant:

- Non-compliance with legal and regulatory rules and internal rules, which put the Organization's continuity at risk;
- Fraud perpetrated by the Institution's administrators, regardless of the amounts involved;
- Fraud of an amount equal to or greater than 0.5% of the equity of IUH or of the unit abroad, originating from employees and third parties;
- Errors that result in inaccuracies in the financial statements of IUH or of the unit abroad, of an amount equal to or greater than 0.5% of its equity.

Source

Employees and Third Parties

In the event of indications, signs, suspicions or evidence of the occurrences described in item 4, which may affect Itaú Unibanco Holding S.A. and its controlled and affiliated companies, in Brazil and abroad, or harm its customers, employees and third parties, it is the duty of employees or third parties to communicate the facts immediately to the Audit Committee.

Managers and Members of Statutory Committees

Any manager (member of the Board of Directors or Executive Board) or member of the statutory committee must formally report to the independent auditor and the Audit Committee, within 24 hours of identification, the occurrence of fraud and errors in internal controls and in the activities of accounting and auditing considered relevant, as well as non-compliance with legal, regulatory and internal rules that jeopardize the Organization's continuity.

Analysis and Verification of the Facts

After learning about the facts, the Audit Committee assesses their relevance, according to the criteria established by CMN and CNSP, and, if applicable, immediately determines that verification must be carried out, within a previously stipulated period. Such verification can be done by the Audit Committee, by the Internal Audit Executive Board or by a third party hired at the Committee's request.

Communication to Bacen and SUSEP

Within a maximum period of three business days, after receipt of the investigation report by the Committee, if the existence of errors or fraud has been characterized, as defined in item 4, the respective communication will be made to Bacen and SUSEP.

RESPONSIBILITIES

The Audit Committee is responsible for:

- Receiving and handling information as described in sub-items 4.2 and 4.3;
- Communicating, immediately, to the Independent Audit and Internal Audit, the identification of events defined in item 4;
- Communicating to Bacen and SUSEP the result of the investigations that have verified the existence of errors or fraud, as described in item 4;
- Approving and maintaining the current status of this policy.

RELATED EXTERNAL STANDARDS

Sarbanes-Oxley Act, section 301, item 4.

CMN Resolution 3.198, of 05/27/2004.

CNSP Resolution 321, of 07/15/2015.

MEANS OF COMMUNICATION:

In addition to the traditional means (correspondence, meetings, etc.), communications to the Audit Committee can be sent to the following email addresses:

- External email: comite.auditoria@itau-unibanco.com.br;
- Internal email: "Audit Committee".

The Audit Committee guarantees anonymity and protection to the informant, as well as the confidentiality of the information, in the case of employees and third parties.

Approved by Audit Committee on 3/16/2021