INTERIM FINANCIAL STATEMENTS

June 30, 2026

ITAÚSA

VALORES EM AÇÃO

ITAÚSA S.A.

BOARD OF DIRECTORS

Chairman
Raul Calfat (*)

Vice-Chairman
Ana Lúcia de Mattos Barretto Villela
Roberto Egydio Setubal

Members
Alfredo Egydio Setubal
Edson Carlos De Marchi (*)
Patrícia de Moraes (*)
Rodolfo Villela Marino
Vicente Furletti Assis (*)

Alternative members
Ricardo Egydio Setubal
Ricardo Villela Marino

(*) *Independent Board Members*

FISCAL COUNCIL

President
Guilherme Tadeu Pereira Júnior

Members
Giselle Cilaine Ilchechen Coelho
Michael Gordon Findlay
Rosana Passos de Pádua
Vivianne Cunha Valente

Alternative members
Fernando Carlos Pelisser
Gustavo Amaral de Lucena
Jefferson de Paula Fernandes Barbosa
João Batista Cardoso Sevilha
Rosangela Sutil de Oliveira

AUDIT COMMITTEE

Coordinator
Raul Calfat

Members
Elaine Maria de Souza Funo (specialist)
Marco Antonio Antunes

EXECUTIVE BOARD

Chief Executive Officer
Alfredo Egydio Setubal (**)

Executive Vice-Presidents
Alfredo Egydio Arruda Villela Filho
Ricardo Egydio Setubal
Rodolfo Villela Marino

Managing Officers
Frederico de Souza Queiroz Pascowitch
Maria Fernanda Ribas Caramuru
Priscila Grecco Toledo

(**) *Investor Relations Officer*

Accountant
Sandra Oliveira Ramos Medeiros
CRC 1SP 220.957/O-9

ITAÚSA S.A.
BALANCE SHEET INDIVIDUAL AND CONSOLIDATED – ASSETS
(In millions of Reais)

		Parent company		Consolidated	
	Note	06/30/2026	12/31/2025	06/30/2026	12/31/2025
ASSETS					
Current assets					
Cash and Cash equivalents	4	2,191	1,836	4,709	4,039
Financial investments	4	-	-	318	351
Marketable securities	5	1,505	1,529	1,505	1,529
Trade accounts receivable	6	-	-	1,245	1,084
Inventories	7	-	-	1,791	1,761
Dividends and interest on capital receivable	8	2,497	1,407	2,500	1,475
Income tax and social contribution for offset		672	410	1,107	470
Other taxes for offset		2	2	198	399
Other assets	9	19	17	1,682	221
Total Current assets		**6,886**	**5,201**	**15,055**	**11,329**
Non-current assets					
Long-term receivables		981	964	6,456	6,484
Marketable securities	5	42	27	186	173
Biological assets	10	-	-	3,044	3,044
Judicial deposits		32	31	154	159
Employee benefits	23	15	15	105	103
Deferred income tax and social contribution	11.2	858	855	1,634	1,594
Income tax and social contribution for offset		9	8	149	149
Other taxes for offset		-	-	56	56
Right-of-use assets		-	-	842	799
Other assets	9	25	28	286	407
Investments	12	94,579	88,495	93,348	88,073
Property, plant and equipment and Intangible assets	13	111	113	4,913	5,301
Total Non-current assets		**95,671**	**89,572**	**104,717**	**99,858**
TOTAL ASSETS		**102,557**	**94,773**	**119,772**	**111,187**

The accompanying notes are an integral part of these financial statements.

ITAÚSA S.A.
BALANCE SHEET INDIVIDUAL AND CONSOLIDATED – LIABILITIES AND EQUITY
(In millions of Reais)

		Parent company		Consolidated	
	Note	06/30/2026	12/31/2025	06/30/2026	12/31/2025
LIABILITIES AND EQUITY					
Current liabilities					
Trade accounts payable	14	46	23	1,218	1,160
Personnel expenses		29	45	239	267
Debts and debentures	15	351	179	1,202	694
Income tax and social contribution payable		-	-	386	7
Other taxes payable		395	145	903	277
Dividends and interest on capital payable	17.5.2	2,721	435	2,723	495
Leases		-	-	62	58
Derivatives	3.1.3	-	-	127	106
Other liabilities	9	-	17	670	500
Total Current liabilities		**3,542**	**844**	**7,530**	**3,564**
Non-current liabilities					
Trade accounts payable	14	2	17	2	17
Personnel expenses		1	2	1	2
Debts and debentures	15	3,024	3,024	9,416	10,091
Leases		-	-	897	843
Provisions	16.1.1	2,195	2,129	2,460	2,399
Deferred income tax and social contribution	11.2	-	-	321	372
Deferred other taxes		3	2	3	2
Other taxes payable		-	-	7	23
Employee benefits		-	-	36	34
Derivatives	3.1.3	-	-	443	361
Other liabilities	9	-	-	74	100
Total Non-current liabilities		**5,225**	**5,174**	**13,660**	**14,244**
TOTAL LIABILITIES		**8,767**	**6,018**	**21,190**	**17,808**
EQUITY					
Capital	17.1	83,689	83,689	83,689	83,689
Capital reserves		501	759	501	759
Revenue reserves	17.2	11,973	5,863	11,973	5,863
Carrying value adjustments	17.3	(2,296)	(1,533)	(2,296)	(1,533)
Treasury shares	17.4	(77)	(23)	(77)	(23)
Total Equity attributable to controlling stockholders		**93,790**	**88,755**	**93,790**	**88,755**
Non-controlling interests		-	-	4,792	4,624
Total Equity		**93,790**	**88,755**	**98,582**	**93,379**
TOTAL LIABILITIES AND EQUITY		**102,557**	**94,773**	**119,772**	**111,187**

The accompanying notes are an integral part of these financial statements.

ITAÚSA S.A.
STATEMENTS OF INCOME INDIVIDUAL AND CONSOLIDATED
PERIODS ENDED JUNE 30
(In millions of Reais, unless otherwise indicated)

		Parent company				Consolidated			
	Note	04/01 to 06/30/2026	04/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025	04/01 to 06/30/2026	04/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025
Net revenue	18	-	-	-	-	2,231	2,121	4,250	4,024
Cost of products and services	19	-	-	-	-	(1,683)	(1,635)	(3,148)	(3,092)
Gross profit		-	-	-	-	548	486	1,102	932
Operating income and expenses									
Selling expenses	19	-	-	-	-	(316)	(306)	(598)	(601)
General and administrative expenses	19	(45)	(47)	(89)	(88)	(143)	(141)	(281)	(273)
Equity in the earnings of investees	12	5,583	4,269	10,129	8,412	4,746	4,347	9,354	8,598
Other income and expenses	20	(29)	(16)	77	111	140	-	255	138
Total Operating income and expenses		5,509	4,206	10,117	8,435	4,427	3,900	8,730	7,862
Profit before Finance result and income tax and social contribution		5,509	4,206	10,117	8,435	4,975	4,386	9,832	8,794
Finance result									
Finance income	21	91	193	218	318	1,319	274	1,581	500
Finance costs	21	(376)	(317)	(680)	(775)	(736)	(594)	(1,388)	(1,344)
Total Finance result		(285)	(124)	(462)	(457)	583	(320)	193	(844)
Profit before income tax and social contribution		5,224	4,082	9,655	7,978	5,558	4,066	10,025	7,950
Income taxes									
Current income tax and social contribution	11.1	-	-	-	-	(362)	(39)	(388)	(56)
Deferred income tax and social contribution	11.1	20	(16)	(1)	2	68	66	89	154
Total Income taxes		20	(16)	(1)	2	(294)	27	(299)	98
Profit for the period		5,244	4,066	9,654	7,980	5,264	4,093	9,726	8,048
Profit attributable to controlling stockholders		5,244	4,066	9,654	7,980	5,244	4,066	9,654	7,980
Profit attributable to non-controlling interests		-	-	-	-	20	27	72	68
Basic and diluted earnings per share (in Brazilian reais)									
Common	22	0.46785	0.36429	0.86119	0.71817	0.46785	0.36429	0.86119	0.71817
Preferred	22	0.46785	0.36429	0.86119	0.71817	0.46785	0.36429	0.86119	0.71817

The accompanying notes are an integral part of these financial statements.

ITAÚSA S.A.
STATEMENTS OF COMPREHENSIVE INCOME INDIVIDUAL AND CONSOLIDATED
PERIODS ENDED JUNE 30
(In millions of Reais)

	Parent company				Consolidated			
	04/01 to 06/30/2026	04/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025	04/01 to 06/30/2026	04/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025
Profit for the period	**5,244**	**4,066**	**9,654**	**7,980**	**5,264**	**4,093**	**9,726**	**8,048**
Other comprehensive income								
Items that will be reclassified to profit or loss (net of taxes)								
Equity method effects on other comprehensive income	135	(254)	(757)	(1,107)	135	(254)	(757)	(1,107)
Hedge	-	-	-	-	(5)	12	4	32
Foreign exchange variation on foreign investments	-	-	-	-	25	(74)	(56)	(190)
Items that will not be reclassified to profit or loss (net of taxes)								
Equity method effects on other comprehensive income	(2)	(2)	(6)	(3)	(2)	(2)	(6)	(3)
Total Other comprehensive income	**133**	**(256)**	**(763)**	**(1,110)**	**153**	**(318)**	**(815)**	**(1,268)**
Total comprehensive income	**5,377**	**3,810**	**8,891**	**6,870**	**5,417**	**3,775**	**8,911**	**6,780**
Attributable to controlling stockholders	5,377	3,810	8,891	6,870	5,377	3,810	8,891	6,870
Attributable to non-controlling interests	-	-	-	-	40	(35)	20	(90)

The accompanying notes are an integral part of these financial statements.

ITAÚSA S.A.
STATEMENTS OF CHANGES IN EQUITY INDIVIDUAL AND CONSOLIDATED
PERIODS ENDED JUNE 30
(In millions of Reais)

		Attributable to controlling stockholders								
	Note	Capital	Capital reserves	Revenue reserves	Treasury shares	Carrying value adjustments	Retained earnings	Total Parent Company	Non-controlling interests	Total Consolidated
Balance on December 31, 2024		**80,189**	**700**	**10,945**	**(30)**	**(1,361)**	**-**	**90,443**	**4,554**	**94,997**
Transactions with stockholders										
Capital subscription and payment		1,000	-	-	-	-	-	1,000	5	1,005
Goodwill on issuance of shares		-	6	-	-	-	-	6	-	6
Treasury shares delivered – Long-Term Incentive Plan (LTIP)		-	(7)	-	7	-	-	-	-	-
Expired dividends and interest on capital		-	-	2	-	-	-	2	-	2
Dividends and interest on capital from previous year		-	-	(6,206)	-	-	-	(6,206)	(3)	(6,209)
Long Term Incentive Plan – ILP		-	4	-	-	-	-	4	-	4
Transactions with subsidiaries and jointly-controlled companies		-	(135)	(180)	-	-	-	(315)	12	(303)
Total comprehensive income										
Profit for the period		-	-	-	-	-	7,980	7,980	68	8,048
Other comprehensive income		-	-	-	-	(1,110)	-	(1,110)	(158)	(1,268)
Appropriation										
Legal reserve		-	-	399	-	-	(399)	-	-	-
Dividends and interest on capital for the period		-	-	-	-	-	(2,230)	(2,230)	-	(2,230)
Dividends and interest on capital proposed		-	-	977	-	-	(977)	-	-	-
Statutory reserves		-	-	4,374	-	-	(4,374)	-	-	-
Balance on June 30, 2025		**81,189**	**568**	**10,311**	**(23)**	**(2,471)**	**-**	**89,574**	**4,478**	**94,052**
Balance on December 31, 2025		**83,689**	**759**	**5,863**	**(23)**	**(1,533)**	**-**	**88,755**	**4,624**	**93,379**
Transactions with stockholders										
Capital subscription and payment		-	-	-	-	-	-	-	207	207
Purchase of treasury shares	17.4	-	-	-	(65)	-	-	(65)	-	(65)
Treasury shares delivered – Long-Term Incentive Plan (LTIP)	17.4	-	(22)	-	11	-	-	(11)	-	(11)
Gain on changes in ownership interests in investees		-	-	(85)	-	-	-	(85)	-	(85)
Expired dividends and interest on capital		-	-	1	-	-	-	1	-	1
Long Term Incentive Plan – LTIP		-	2	-	-	-	-	2	-	2
Equity in the earnings of investees arising from investees stockholders equity		-	(238)	587	-	-	-	349	(53)	296
Equity in the earnings of investees arising from investees prior years adjustments	12.2.4	-	-	(656)	-	-	-	(656)	-	(656)
Total comprehensive income										
Profit for the period		-	-	-	-	-	9,654	9,654	72	9,726
Other comprehensive income	17.3	-	-	-	-	(763)	-	(763)	(52)	(815)
Appropriation										
Legal reserve	17.2	-	-	483	-	-	(483)	-	-	-
Dividends and interest on capital for the period	17.5.2	-	-	-	-	-	(3,391)	(3,391)	(6)	(3,397)
Statutory reserves	17.2	-	-	5,780	-	-	(5,780)	-	-	-
Balance on June 30, 2026		**83,689**	**501**	**11,973**	**(77)**	**(2,296)**	**-**	**93,790**	**4,792**	**98,582**

The accompanying notes are an integral part of these financial statements.

ITAÚSA S.A.
STATEMENTS OF CASH FLOWS INDIVIDUAL AND CONSOLIDATED
PERIODS ENDED JUNE 30
(In millions of Reais)

	Note	Parent company		Consolidated	
		01/01 to 06/30/2026	01/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025
Cash flows from operating activities					
Adjustments for reconciliation of profit					
Profit before income tax and social contribution		9,655	7,978	10,025	7,950
Equity in the earnings of investees	12.2	(10,129)	(8,412)	(9,354)	(8,598)
Provisions		11	(11)	120	65
Interest and foreign exchange and monetary variations, net		266	362	817	833
Depreciation, amortization and depletion		4	4	726	680
Changes in the fair value of biological assets	19	-	-	(78)	(116)
Allowance for estimated losses on doubtful accounts		-	-	19	10
Proceeds from the sale of investments, property, plant and equipment and intangible		-	6	-	7
Changes in the fair value of marketable securities		10	10	10	10
Other		-	(9)	7	(6)
		(183)	**(72)**	**2,292**	**835**
Changes in assets and liabilities					
(Increase) decrease in trade accounts receivable		-	-	(164)	26
(Increase) decrease in inventories		-	-	(55)	(197)
(Increase) decrease in other taxes for offset		346	289	496	349
(Increase) decrease in other assets		(114)	(135)	(1,392)	(159)
Increase (decrease) in other taxes payable		(217)	(168)	178	(218)
Increase (decrease) in trade accounts payable		8	(11)	41	(51)
Increase (decrease) in personnel expenses		(17)	(18)	(38)	(3)
Increase (decrease) in other liabilities		(17)	70	134	(41)
		(11)	**27**	**(800)**	**(294)**
Cash from operations		**(194)**	**(45)**	**1,492**	**541**
Payment of income tax and social contribution		(4)	-	(364)	(73)
Interest paid on debts and debentures	15.1.1 and 15.2.1	(63)	(141)	(486)	(387)
Net cash (used in) provided by operating activities		**(261)**	**(186)**	**642**	**81**
Cash flows from investing activities					
Acquisition of investments	12.2	(58)	-	(70)	(87)
Disposal of investments		-	5	-	6
(Increase) Decrease of capital in investee companies	12.2	(418)	(43)	(447)	(95)
Acquisition of property, plant and equipment, intangible and biological assets		(1)	(10)	(403)	(407)
Disposal of property, plant and equipment, intangible and biological assets		-	-	106	-
Interest on capital and dividends received	8	1,798	7,955	1,798	7,954
Increase (decrease) in Financial investments		-	-	53	(77)
Net cash provided by investing activities		**1,321**	**7,907**	**1,037**	**7,294**
Cash flows from financing activities					
Payment of capital	17.1	-	483	-	488
Acquisition of treasury shares	17.4	(65)	-	(65)	-
Interest on capital and dividends paid	17.5.2	(640)	(7,524)	(704)	(7,524)
Proceeds from debts and debentures	15.1.1 and 15.2.1	-	-	293	498
Amortization of debts and debentures	15.1.1 and 15.2.1	-	-	(615)	(400)
Amortization of lease liabilities		-	-	(87)	(75)
Amortization of derivatives		-	-	(51)	(57)
Capital increase of non-controlling interests		-	-	207	-
Net cash used in financing activities		**(705)**	**(7,041)**	**(1,022)**	**(7,070)**
Foreign exchange variation on cash and cash equivalents		-	-	13	(11)
Net increase in cash and cash equivalents		**355**	**680**	**670**	**294**
Cash and cash equivalents at the beginning of the period		1,836	3,580	4,039	4,852
Cash and cash equivalents at the end of the period		2,191	4,260	4,709	5,146
		355	**680**	**670**	**294**

The accompanying notes are an integral part of these financial statements.

ITAÚSA S.A.
STATEMENTS OF VALUE ADDED INDIVIDUAL AND CONSOLIDATED
PERIODS ENDED JUNE 30
(In millions of Reais)

	Parent company		Consolidated	
	01/01 to 06/30/2026	01/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025
Revenue	**-**	**-**	**5,470**	**5,188**
Sales of products and services	-	-	5,237	4,947
Changes in the fair value of biological assets	-	-	78	116
Allowance for estimated losses on doubtful accounts	-	-	(19)	(10)
Revenues related to the construction of own assets	-	-	40	98
Other revenue	-	-	134	37
Inputs acquired from third parties	**(76)**	**(67)**	**(3,473)**	**(3,440)**
Cost of products and services	-	-	(2,712)	(2,731)
Materials, electric energy, outsourced services and other	(54)	(79)	(690)	(726)
Reversion (Provision) of impairment	(22)	12	(71)	17
Gross value added	**(76)**	**(67)**	**1,997**	**1,748**
Depreciation, amortization and depletion	(4)	(4)	(726)	(680)
Value added generated, net	**(80)**	**(71)**	**1,271**	**1,068**
Value added received through transfer	**10,405**	**8,877**	**11,151**	**9,244**
Equity in the earnings of investees	10,129	8,412	9,354	8,598
Finance income	151	318	1,514	500
Other revenue	125	147	283	146
Total undistributed value added	**10,325**	**8,806**	**12,422**	**10,312**
Distribution of value added	**10,325**	**8,806**	**12,422**	**10,312**
Personnel	**49**	**44**	**657**	**688**
Direct compensation	43	39	490	521
Benefits	4	4	124	125
Government Severance Pay Fund (FGTS)	2	1	32	33
Other	-	-	11	9
Taxes, fees and contributions	**326**	**338**	**1,068**	**566**
Federal	326	338	1,027	554
State	-	-	26	-
Municipal	-	-	15	12
Return on third parties' capital	**296**	**444**	**971**	**1,010**
Interest	296	444	947	994
Rentals	-	-	24	16
Return on capital	**9,654**	**7,980**	**9,726**	**8,048**
Dividends and interest on capital	3,391	2,230	3,397	2,230
Retained earnings	6,263	5,750	6,263	5,750
Non-controlling interests in retained earnings	-	-	66	68

The accompanying notes are an integral part of these financial statements.

ITAÚSA S.A.
NOTES TO THE INTERIM FINANCIAL STATEMENTS
At June 30, 2026
(In millions of reais, unless otherwise stated)

1. OPERATIONS

Itaúsa S.A. ("ITAÚSA") is a publicly-held company, organized and existing under the laws of Brazil, and it is located at Av. Paulista, 1.938, 5th floor, Bela Vista, in the city of São Paulo, State of São Paulo (SP), Brazil.

ITAÚSA shares are recorded at Level 1 of Corporate Governance of B3 S.A. - Brasil, Bolsa, Balcão ("B3"), under the ticker symbols "ITSA3" for common shares and "ITSA4" for preferred shares. In addition to the Bovespa Index (Ibovespa), ITAÚSA shares are included in some B3's segment portfolios with ESG (environmental, social and corporate governance) characteristics, and noteworthy are: the inclusion, for the 25th year, in the Corporate Governance Index (IGC), for the 22nd year in the Special Tag-Along Stock Index (ITAG), for the 18th year in the Corporate Sustainability Index (ISE), for the 3rd year in the Great Place to Work Index (IGPTW) and also in the 2nd year in Diversity Index (IDIVERSA). Furthermore, ITAÚSA is included, for the 22nd time, in the Dow Jones Sustainability World Index (DJSI), and is classified as a low ESG risk company by Sustainalytics, in addition to joining initiatives such as the Carbon Disclosure Project (CDP).

The corporate purpose of ITAÚSA is to hold equity interests in other companies, in Brazil or abroad, for investment in any sectors of the economy, including through investment funds, disseminating among its investees its principles of appreciation of human capital, governance, and ethics in business, and creation of value for its stockholders on a sustainable basis. ITAÚSA is a holding company controlled by the Egydio de Souza Aranha family, which holds 63.66% of the common shares and 17.78% of the preferred shares, making up 33.55% of total capital.

1.1. Investment portfolio

Logo	Investments	Country of incorporation	Activity	Holding % (Direct and Indirect) [1]	
				06/30/2026	12/31/2025
	Controlled companies				
dexco	Dexco S.A. ("Dexco")	Brazil	Wood panels, bathroom fixtures and fittings and dissolving wood pulp	37.74%	37.75%
Itautec	Itautec S.A. ("Itautec")	Brazil	Holding company	100.00%	100.00%
ITH Zux Cayman	ITH Zux Cayman Ltd. ("ITH Zux Cayman")	Cayman Islands	Holding company	100.00%	100.00%
	Joint ventures				
itaú	Itaú Unibanco Holding S.A. ("Itaú Unibanco")	Brazil	Financial institution	37.52%	37.50%
IUPAR	IUPAR - Itaú Unibanco Participações S.A. ("IUPAR")	Brazil	Holding company	66.53%	66.53%
ALPARGATAS	Alpargatas S.A. ("Alpargatas")	Brazil	Footwear and apparel	30.62%	29.95%
	Associates				
motiva	Motiva Infraestrutura de Mobilidade S.A. ("Motiva")	Brazil	Infrastructure and mobility	10.38%	10.38%
aegea	Aegea Saneamento e Participações S.A. ("Aegea")	Brazil	Sanitation	13.27%	12.82%
ÁGUAS DO RIO	Águas do Rio Investimentos S.A. ("Águas do Rio Investimentos")	Brazil	Sanitation	2.50%	2.56%
COPA energia	Copa Energia S.A. ("Copa Energia")	Brazil	LPG distribution	48.93%	48.93%
	Financial assets				
nts	Nova Transportadora do Sudeste S.A. – NTS ("NTS")	Brazil	Transportation of natural gas	8.50%	8.50%

[1] *It excludes treasury shares.*

These parent company and consolidated financial statements were approved by the Board of Directors on August 10, 2026.

1.2. Main events in the period

1.2.1. New fundraising

Company	Type of issuance	Amount	Purpose	Note
Debts				
Duratex Florestal (Dexco's subsidiary)	Rural Product Note - CPR	293	Production, sale and/or processing of rural products	15.1.1.1
Total		**293**		

1.2.2. Earnings to stockholders declared

ITAÚSA's Board of Directors declared dividends and interest on capital in the gross amount of R$3,391 (R$2,230, net) (Note 17.5.1).

1.2.3. Associates Aegea and Águas do Rio Investimentos

- A contribution of R$418 to Aegea's capital stock, resulting in a 0.45% increase in equity interest (Note 12.2.1).
- Restatement of the Financial Statements for year ended 2024 of Aegea and Águas do Rio Investimentos, with effects of R$656 in ITAÚSA's Equity (Note 12.2.4).

1.2.4. Purchase of shares in jointly controlled company Alpargatas

Purchase of 4,898,854 Alpargatas' preferred shares for the total amount of R$58, resulting in an increased equity interest of 0.72% (Note 12.2.3).

1.2.5. Withdrawal of sponsorship – PAI-CD Plan (Subsidiary Itautec)

The subsidiary Itautec recorded the receivable amounting to R$1,256 from the withdrawal of sponsorship from the PAI-CD Plan (Note 23.1.1.1 (a)).

2. BASIS OF PREPARATION AND PRESENTATION

2.1. Statement of compliance

The Individual and Consolidated Interim Financial Statements of ITAÚSA have been prepared in accordance with the accounting pronouncement CPC 21 (R1) – Interim Financial Statements, issued by the Comitê de Pronunciamentos Contábeis – CPC, and the international accounting standard IAS 34 - Interim Financial Reporting, issued by International Accounting Standards Board (IASB) and presented in conformity with the standards issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of the Quarterly Information Report (ITR).

The presentation of the Individual and Consolidated Statement of Value Added is required by Brazilian Corporate Law and by the accounting practices adopted in Brazil that are applicable to publicly-held companies. The Statement of Value Added was prepared in accordance with the criteria defined in the Accounting Pronouncement CPC 09 (R1) – Statement of Value Added, however, the International Financial Reporting Standards - IFRS do not require the presentation of this statement. As a consequence, according to the IFRS, this statement is presented as additional information, without prejudice to the Interim Financial Statements as a whole.

All the relevant information to these Interim Financial Statements, and only this information, is evidenced and is consistent with the information used by ITAÚSA in its activities.

These Interim Financial Statements have been prepared based on principles, methods and criteria consistent with those adopted in the previous fiscal year ended December 31, 2025. In order to avoid repeating information already disclosed in the Financial Statements as of December 31, 2025, the accounting policies and certain notes are not being presented or are presented in less detail. As a result, these Interim Financial Statements should be read jointly with the Financial Statements approved by Management and disclosed to CVM on March 16, 2026. Please see below the list of notes to these financial statements as of December 31, 2025 under this scope:

Note	Description	Situation
3	Significant accounting policies	(a)
10	Other taxes for offset and payable	(b)
14	Right-of-use assets and Leases	(b)
15.5	Impairment test (Investment)	(a)
16.2.3	Assessment of the recoverable amount (PPE)	(a)
16.2.4	Revision of the useful life of assets (PPE)	(b)
16.3	Intangible assets	(b)
16.3.3	Impairment test (Intangible assets)	(a)
20.2	Capital reserves	(b)
20.3	Revenue reserves	(c)
20.5	Treasury shares	(b)
26.1	Private pension plans	(c)
26.2	Health care plans	(b)
26.3	Share-based payment	(b)

(a) Note to the financial statements identical to that presented in the Financial Statements as of December 31, 2025.

(b) Note to the financial statements whose the change in the period was deemed immaterial by ITAÚSA's Management.

(c) Note to the financial statements presented with reduced contents when compared to the Financial Statements as of December 31, 2025.

2.2. Measurement basis

The Individual and Consolidated Interim Financial Statements have been prepared under the historical cost convention, except for: (i) certain financial assets and liabilities that were measured at fair value (Note3.1.1); (ii) liabilities of the defined benefit that are recognized at fair value limited to the recognized assets; and (iii) biological assets measured at fair value through profit or loss (Note 10).

2.3. Functional currency, translation of balances and transactions in foreign currency

The Individual and Consolidated Interim Financial Statements have been prepared and are being presented in Brazilian reais (R$), which is functional and presentation currency, and all balances are rounded to millions of reais, unless otherwise stated.

The definition of the functional currency reflects the main economic environment where ITAÚSA and its controlled companies operate.

The assets and liabilities of subsidiaries with a functional currency that is different from the Brazilian real, when applicable, are translated as follows:

- Assets and liabilities are translated at the foreign exchange rate of the balance sheet date;
- Income and expenses are translated at the monthly average foreign exchange rate;
- Foreign currency translation gains and losses are recorded in the “Other comprehensive income” account.

Foreign currency transactions are translated into the functional currency using the foreign exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at period foreign exchange rates are recognized in Finance result.

2.4. Use of estimates and judgments

In the preparation of the Interim Financial Statements, the management of ITAÚSA and its controlled companies are required to use judgments, estimates and assumptions that affect the balances of assets, liabilities, income and expenses in the period presented and in subsequent periods.

The judgments, estimates and assumptions are based on information available on the date of the preparation of the financial statements, in addition to the experience from past and/or current events, and also taking into consideration assumptions related to future events. Additionally, when necessary, the judgments and estimates are supported by opinions prepared by experts. These estimates are periodically reviewed and their results may differ from the originally estimated amounts.

The estimates and assumptions that have a significant risk that is likely to cause a material adjustment to the amounts in the Financial Statements within the coming periods are as follows:

Description	Note
Recognition of deferred tax assets	11
Determination of the fair value of financial instruments, including derivatives	3.1.2
Provisions and contingent assets and liabilities	16
Determination of fair value of biological assets	10
Recognition of assets and liabilities related to pension plans	23.1
Analysis of impairment	-

2.5. Consolidation of the financial statements

The consolidated Interim Financial Statements have been prepared in accordance with the standards established by CPC 36 (R3)/ IFRS 10 – Consolidated Financial Statements.

ITAÚSA consolidates its subsidiaries from the moment it obtains the control over them. The base dates of the financial statements of subsidiaries, joint-subsidiaries and associates, used for calculating the equity in the earnings of investees and for consolidation purposes, are the same as those of ITAÚSA, in addition to the adoption of consistent accounting policies and practices. Whenever necessary, adjustments are made to the financial statements of the investees to adapt their accounting practices and policies to the accounting policies adopted by ITAÚSA.

Minority interests amounts, arising from subsidiaries whose ownership interest held by ITAÚSA does not correspond to total capital stock, are stated separately in the Balance Sheet under “Non-controlling interests”, in the Statement of Income under “Profit attributable to non-controlling interests” and in the Statements of Comprehensive Income under “Total comprehensive income attributable to non-controlling interests”.

Intercompany transactions, balances and unrealized gains and losses on transactions between consolidated companies were eliminated.

2.6. Revised standards adopted from January 1, 2026

The revisions adopted as of January 1, 2026, did not result in significant impacts on the Interim Financial Statements as of June 30, 2026 of the ITAÚSA and its subsidiaries. They are:

Standard	Description
CPC 40 (R1) / IFRS 7 – Financial Instruments: Disclosures and CPC 48 / IFRS 9 – Financial Instruments	It addresses: (i) clarification on the date of recognition and derecognition of some financial assets and liabilities settled via electronic payment systems; (ii) additional guidance on assessing whether a financial asset meets the “solely payments of principal and interest” (SPPI) criterion; (iii) new disclosures for financial instruments with contractual terms that may alter cash flows (e.g. ESG-linked instruments); and (iv) updates on disclosures for equity instruments designated at fair value through other comprehensive income.
Annual improvements to IFRS accounting standards – Volume 11	Limited scope amendments as part of its annual improvement process. These include clarifications, simplifications, corrections, or modifications intended to improve the consistency of the following standards: CPC 37 (R1) / IFRS 1 – First-Time Adoption of International Accounting Standards, CPC 40 (R1) / IFRS 7 – Financial Instruments: Disclosure, CPC 48 / IFRS 9 – Financial Instruments), CPC 36 (R3) / IFRS 10 – Consolidated Financial Statements and CPC 03 (R2) / IAS 7 – Statement of Cash Flows.

3. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

3.1. Financial instruments

Financial instruments are managed according to strategies and controls set out in financial policies aimed at ensuring liquidity preservation and business continuity.

3.1.1. Classification of financial instruments

We present below the classification and measurement of financial assets and liabilities:

		Parent company					
		Amortized cost		FVTPL		Total	
	Note	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Financial assets							
Cash and cash equivalents	4	1	-	2,190	1,836	2,191	1,836
Marketable securities	5	-	-	1,547	1,556	1,547	1,556
Dividends and interest on capital receivable	8	2,497	1,407	-	-	2,497	1,407
Judicial deposits	16.1.2	32	31	-	-	32	31
Other assets	9	44	45	-	-	44	45
Total		**2,574**	**1,483**	**3,737**	**3,392**	**6,311**	**4,875**
Financial liabilities							
Trade accounts payable	14	48	40	-	-	48	40
Personnel expenses		30	47	-	-	30	47
Debts and debentures	15	3,375	3,203	-	-	3,375	3,203
Dividends and interest on capital payable	17.5.2	2,721	435	-	-	2,721	435
Other liabilities	9	-	17	-	-	-	17
Total		**6,174**	**3,742**	**-**	**-**	**6,174**	**3,742**

		Consolidated							
		Amortized cost		FVTPL		FVOCI		Total	
	Note	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Financial assets									
Cash and cash equivalents	4	511	410	4,198	3,629	-	-	4,709	4,039
Financial investments	4	318	351	-	-	-	-	318	351
Marketable securities	5	-	-	1,691	1,702	-	-	1,691	1,702
Trade accounts receivable	6	1,245	1,084	-	-	-	-	1,245	1,084
Dividends and interest on capital receivable	8	2,500	1,475	-	-	-	-	2,500	1,475
Judicial deposits	16.1.2	154	159	-	-	-	-	154	159
Other assets	9	1,968	628	-	-	-	-	1,968	628
Total		**6,696**	**4,107**	**5,889**	**5,331**	**-**	**-**	**12,585**	**9,438**
Financial liabilities									
Trade accounts payable	14	1,220	1,177	-	-	-	-	1,220	1,177
Personnel expenses		240	269	-	-	-	-	240	269
Debts and debentures	15	7,219	7,793	3,399	2,992	-	-	10,618	10,785
Leases		959	901	-	-	-	-	959	901
Dividends and interest on capital payable	17.5.2	2,723	495	-	-	-	-	2,723	495
Derivatives	3.1.3	-	-	491	378	79	89	570	467
Other liabilities	9	744	600	-	-	-	-	744	600
Total		**13,105**	**11,235**	**3,890**	**3,370**	**79**	**89**	**17,074**	**14,694**

3.1.2. Fair value of financial instruments

To determine fair value, assessment techniques provided for in CPC 46 / IFRS 13 – Fair value measurement are used, which may result in a carrying amount different from its fair value, mainly due to the instruments having long settlement terms and differentiated costs in relation to the interest rates currently adopted for similar contracts, as well as due to the daily change in future interest rates.

(a) Fair value hierarchy

		Parent company					
		06/30/2026			12/31/2025		
	Note	Level 2	Level 3	Total	Level 2	Level 3	Total
Financial assets							
Cash and cash equivalents	4	2,190	-	2,190	1,836	-	1,836
Marketable securities	5	42	1,505	1,547	27	1,529	1,556
Total		**2,232**	**1,505**	**3,737**	**1,863**	**1,529**	**3,392**

		Consolidated					
		06/30/2026			12/31/2025		
	Note	Level 2	Level 3	Total	Level 2	Level 3	Total
Financial assets							
Cash and cash equivalents	4	4,198	-	4,198	3,629	-	3,629
Marketable securities	5	50	1,641	1,691	35	1,667	1,702
Total		**4,248**	**1,641**	**5,889**	**3,664**	**1,667**	**5,331**
Financial liabilities							
Debts (Local currency - with swap)	15	3,006	-	3,006	2,992	-	2,992
Derivatives	3.1.3	570	-	570	467	-	467
Total		**3,576**	**-**	**3,576**	**3,459**	**-**	**3,459**

Additional information on the assumptions used to determine the fair values of significant financial instruments is disclosed below:

(i) Marketable securities

- **Parent company (Current):** Equity interest in NTS (Note 5.1) whose fair value is calculated based on future cash flows to ITAÚSA discounted to present value at the rate that corresponds to the cost of equity, which, on June 30, 2026 of 12.3% (12.3% on December 31, 2025). The assumptions included for the calculation of the cost of equity take into account: (i) country risk; (ii) risk-free rate of U.S. treasury bonds (with maturity in 10 years); (iii) market risk premium; (iv) beta considering companies with similar business models; and (v) inflation differential between the external (U.S.) and internal markets.

- **Investee Dexco:** Basically composed of participation in corporate venture capital fund, called "DX Ventures Fundo de Investimento em Participações Multiestratégia Investimentos no Exterior", whose fair value is calculated based on the economic-financial analysis carried out by fund managers (Note 5.2).

(ii) Debts (Local currency – with swap): measured using a pricing model applied individually to each transaction, taking into account future payment flows, based on contractual conditions, discounted to present value using rates obtained using market interest rate curves. Therefore, the market value of a security corresponds to its maturity value (redemption value) brought to present value by the discount factor.

(iii) Derivative instruments: (i) the fair values of interest rate contracts are calculated by the present value of estimated future cash flows based on market-adopted yield curves; and (ii) the fair values of contracts in foreign currencies are determined based on future exchange rates discounted to present value.

(b) Fair value of financial instruments at amortized cost

Except for Debentures, the other financial assets and liabilities, measured at amortized cost, have an accounting balance equivalent to the fair value due to the fact that these financial instruments have characteristics basically similar to those that would be obtained if they were traded on the market.

		Parent company				Consolidated			
		06/30/2026		12/31/2025		06/30/2026		12/31/2025	
	Note	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Debentures	15.2	2,600	2,623	2,424	2,433	4,140	4,163	3,960	3,969

We present below the assumptions used for fair value calculation:

(i) Debentures: Measured based on the secondary market price of debentures, as published by Anbima (Brazilian Financial and Capital Markets Association) and on any applicable costs.

3.1.3. Derivatives

Derivatives are intended to mitigate exposure to interest rate indices and/or foreign exchange exposure of loan and financing agreements. Derivatives should be used as a hedge instrument only, with speculative transactions barred. Financial and derivative risk management is carried out according to strategy and guidelines set out in financial policies.

On June 30, 2026 and December 31, 2025 only Dexco record derivative operations.

Effectiveness tests performed have evidenced the effectiveness of the hedge accounting program implemented. These tests took into account the economic relationship based on the hedge ratio, the effect of the credit risk involved in the instrument and the hedged item, as well as the assessment of critical terms.

We present below the types of contracts in effect, whose objects of protection are Debts with the purpose of mitigating interest rate risk:

					Consolidated							
					06/30/2026				12/31/2025			
Financial instrument	Rates		Maturity	Reference value - (Nocional in R$)	Fair value		Gains (Losses)		Fair value		Gains (Losses)	
	Asset position	Liability position			Assets	Liabilities	Income	Equity	Assets	Liabilities	Income	Equity
Fair value hedge												
Swap	IPCA+3.8% to 6.4%	95.0% to 108.6% CDI	February 2038	2,698	-	435	(119)	-	-	353	(106)	-
Swap	Fixed 11.0%	108.5% CDI	December 2033	375	-	56	(5)	-	-	50	-	-
Total					-	**491**	**(124)**	-	-	**403**	**(106)**	-
Cash flow hedge												
Swap – foreign currency	USD+ 2.3%	CDI+1.7%	January 2027	392	-	79	(70)	(10)	-	64	(47)	(17)
Total					-	**79**	**(70)**	**(10)**	-	**64**	**(47)**	**(17)**
Total derivatives					-	**570**	**(194)**	**(10)**	-	**467**	**(153)**	**(17)**
				Current	-	127			-	106		
				Non-current	-	443			-	361		

3.2. Risk Management

Because the results of ITAÚSA are directly related to the operations, the activities and the results of its investees, ITAÚSA is exposed mainly to the risks of the companies in its portfolio.

Through its senior management, ITAÚSA participate on board of directors and supporting committees of the investees, in addition to the presence of independent members with experience in the respective markets in which they work, good risk management and compliance practices are stimulated, including integrity. Examples of this work are the participation of ITAÚSA's management members: (i) on the Risk and Capital Management Committee of Itaú Unibanco; (ii) on the Statutory Audit Committee of Alpargatas; (iii) on the Audit, Risk and Integrity Committee of Aegea; and (iv) on the Audit Committee of Copa Energia.

ITAÚSA follows the guidelines contained in the Risk Management Policy approved by the Board of Directors where the following is defined: (i) the main management and risk control guidelines, in line with the risk appetite established by the Board of Directors; (ii) the methodologies of the risk management process; (iii) the guidelines and guidance to the Compliance and Corporate Risks Department in the implementation of the integrity program; and (iv) the reviews of ITAÚSA's rules, forwarding them, when necessary, for the analysis and approval of the Board of Directors.

ITAÚSA has an Audit Committee main aimed: (i) at advising on risk management, including proposals on appetite and tolerance; (ii) review and propose risk prioritization and response plans; and (iii) expressing an opinion on the assessment of regulatory compliance, the Integrity Program and risk management systems and internal controls.

Guidelines set out in financial policies, approved by the Board of Directors, are adopted for financial risk management, with a focus on monitoring and mitigating adverse market and/or credit events that may negatively impact cash flows.

3.2.1. Market risks

These mainly the possibility of changes in interest and foreign exchange rates, which may result in impairment of assets and increase of their liabilities due to fluctuations in the market.

With respect to foreign exchange rate risks, the controlled company Dexco has finance policy that establishes the maximum foreign currency-denominated amount that may be exposed to variations in the foreign exchange rate. Due to the risk management procedures, management carries out periodical assessments of foreign exchange exposures for the purpose of mitigating them, in addition to maintaining hedge mechanisms aimed at protecting most of its foreign exchange exposure.

Interest rate risks are those risks that may cause economic losses due to adverse changes in interest rates. This risk is continuously monitored by Management for any need to purchase derivative transactions to hedge ITAÚSA against volatility in interest rates. With respect to financial investments, interest is indexed to the variation in the CDI: (i) with rate and redemption is assured by the issuing banks, based on contractually agreed rates for investments in CDBs; or (ii) on the quota value on the redemption date for investment funds.

3.2.1.1. Sensitivity analysis

Its purpose is to measure the impacts arising from changes in market variables on each representative financial instrument. However, the settlement of these transactions may result in amounts that differ from those estimated, given the subjectivity inherent in the preparation of these analyses.

The information in the table below measures, based on the exposure of the balances on June 30, 2026, the possible impacts on Income and Equity, due to the variation of each risk highlighted for the next 12 months or, if lower, until the maturity date of these operations. The base scenario represents current rates, whereas the possible scenario represents projected rates available in the market (B3):

	Parent company				
	Index	Projected rate	Balance on 06/30/2026	Gain (Loss)	
				Base scenario	Possible scenario
Cash equivalents					
Financial investments	CDI	14.1%	2,190	312	309
Total Financial assets			**2,190**	**312**	**309**
Debts					
Local currency	CDI	16.6%	775	(122)	(121)
Debentures	CDI	From 14.7% to 15.0%	2,600	(345)	(342)
Total Financial liabilities			**3,375**	**(467)**	**(463)**
Effect in Income				**(156)**	**(155)**

	Consolidated				
	Index	Projected rate	Balance on 06/30/2026	Gain (Loss)	
				Base scenario	Possible scenario
Cash equivalents					
Financial investments	CDI	From 14.0% to 14.5%	4,516	643	637
Total Financial assets			**4,516**	**643**	**637**
Debts					
Local currency	CDI	From 14.3% to 16.6%	3,052	(435)	(472)
Local currency	IPCA	14.6%	3,129	(434)	(476)
Local currency	Fixed	15.2%	394	(85)	(94)
Foreign currency	USD	16.0%	472	(39)	(42)
Debentures	CDI	From 14.6% to 15.0%	4,140	(659)	(686)
Total Financial liabilities			**11,187**	**(1,652)**	**(1,770)**
Effect in Income				**(575)**	**(657)**
Effect in Equity				**(434)**	**(476)**

3.2.2. Credit risks

The possibility of a financial loss arising from the company's difficulty in the realization of its receivables and other credits. This description is mainly related to the lines below, with the maximum exposure to credit risk being reflected by their balances:

(a) Trade accounts receivable

Subsidiary Dexco has a formal policy for granting credit facilities, aimed at establishing credit granting procedures to be followed in commercial operations for the sale of products and services, both in the domestic and foreign markets. Diversifying the receivables portfolio, better selecting customers, and monitoring sales financing terms and individual credit limits are procedures adopted to minimize NPL or losses on the realization of trade accounts receivable.

(b) Cash and cash equivalents and Financial Investments

For credit risk management purposes, exposure limits and selection criteria for counterparts of financial operations according to rating are included in the companies' financial policies. Management understands that financial investments and/or derivative transactions purchased do not expose ITAÚSA and subsidiaries to significant credit risks that might generate material losses in the future.

3.2.3. Liquidity risks

Corresponds to the possibility of ITAÚSA and its subsidiaries fail to fulfill their financial commitments on maturity dates due to lack of sufficient funds arising from any mismatches that can significantly affect their ability to make these due payments.

ITAÚSA and subsidiary Dexco adopt liquidity monitoring guidelines and measures to mitigate risk, including cash flow projection and calculation of minimum cash, in accordance with the criteria set out in their financial policies.

Dexco also has a revolving credit facility, up to R$750, available for withdrawal until September 2027, which can be used in times of liquidity restrictions.

The table below shows the maturities of financial liabilities in accordance with undiscounted cash flows:

	Parent company				
	In years				
	Less than one	Between one and two	Between three and five	Over five	Total
Debts and debentures	474	459	1,773	3,743	6,449
Trade accounts payable	46	2	-	-	48
Personnel expenses	29	1	-	-	30
Dividends and interest on capital	2,721	-	-	-	2,721
Other liabilities	-	-	-	-	-
Total	**3,270**	**462**	**1,773**	**3,743**	**9,248**

	Consolidated				
	In years				
	Less than one	Between one and two	Between three and five	Over five	Total
Debts and debentures	2,202	2,852	10,002	10,003	25,059
Derivatives	127	443	-	-	570
Trade accounts payable	1,218	2	-	-	1,220
Personnel expenses	239	1	-	-	240
Leases	62	26	120	707	915
Dividends and interest on capital	2,723	-	-	-	2,723
Other liabilities	670	74	-	-	744
Total	**7,241**	**3,398**	**10,122**	**10,710**	**31,471**

The forecast budget, which was approved by management, shows the ability and cash generation for meeting obligations.

3.2.3.1. Covenants

Subsidiary Dexco has some Debts and Debentures contracts (Note 15) subject to certain covenants in accordance with usual market practices, which, when not complied with, may result in the immediate disbursement or early maturity of an obligation with defined flow and frequency.

The maintenance of covenants is based on the Financial Statements of subsidiary Dexco and, in the event the aforementioned contractual obligation is not fulfilled, it must request a "waiver" from creditors. On June 30, 2026, all the aforementioned contractual were fulfilled.

3.3. Capital management

ITAÚSA and its controlled companies manage their capital so as to ensure the continuity of their operations, as well as to offer a return to their stockholders, including by optimizing the cost of capital and controlling the indebtedness level, and by monitoring the financial gearing ratio, which corresponds to the net debt-equity ratio.

		Parent company		Consolidated	
	Note	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Debts and debentures	15	3,375	3,203	10,618	10,785
(-) Cash and cash equivalents and Financial investments	4	(2,191)	(1,836)	(5,027)	(4,390)
Net debt		**1,184**	**1,367**	**5,591**	**6,395**
Equity	17	93,790	88,755	98,582	93,379
Gearing ratio		**1.3%**	**1.5%**	**5.7%**	**6.8%**

4. CASH AND CASH EQUIVALENTS AND FINANCIAL INVESTMENTS

4.1. Cash and Cash equivalents

	Parent company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Cash and banks	**1**	**-**	**511**	**410**
Cash equivalents [1]	**2,190**	**1,836**	**4,198**	**3,629**
Repurchase agreements and financial investments abroad	-	-	27	176
Bank Deposit Certificate - CDB	-	-	1,825	1,600
Investment funds	2,190	1,836	2,346	1,853
Total	**2,191**	**1,836**	**4,709**	**4,039**

[1] On June 30, 2026, average interest paid on financial investments is equivalent to 101% of the Interbank Deposit Certificate (CDI) in Parent Company and in Consolidated figures (101% of CDI on December 31, 2025).

4.2. Financial investments

	Consolidated	
	06/30/2026	12/31/2025
Financial Bills (LF) [1]	312	346
Linked application [2]	6	5
Total	**318**	**351**

[1] These refer to subsidiary Dexco's financial investments in an exclusive investment fund, in which Dexco holds 100% of the quotas. On June 30, 2026 the average yield for financial bills (LFs) was 103% of CDI (102% of the CDI on December 31, 2025).

[2] The average annual return of the linked investment fund on June 30, 2026 was 94% of the CDI (92% of CDI on December 31, 2025).

5. MARKETABLE SECURITIES

Substantiality, these refer to equity interests in which no significant influence is exercised on decisions made on financial and operational policies and, as a result, are classified as a financial asset and measured at fair value through profit or loss in the Finance Result.

		Parent Company				Consolidated			
		Current		Non-Current		Current		Non-current	
	Note	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Investments in shares	5.1	1,505	1,529	-	-	1,505	1,529	-	-
Corporate Venture Capital Fund	5.2	-	-	-	-	-	-	136	138
Credit Rights Investment Fund (FIDC)		-	-	42	27	-	-	42	27
Other investments		-	-	-	-	-	-	8	8
Total		**1,505**	**1,529**	**42**	**27**	**1,505**	**1,529**	**186**	**173**

5.1. Investments in shares

	Parent company and Consolidated
	NTS
Balance on 12/31/2024	**1,587**
Change in fair value	(58)
Balance on 12/31/2025	**1,529**
Change in fair value	(24)
Balance on 06/30/2026	**1,505**

NTS refers to ITAÚSA's equity interest of 8.5% in NTS's Capital. For further information on assumptions used for fair value calculation, see note 3.1.2.

In 1st semester of 2026, ITAÚSA recorded dividends from NTS in the amount of R$109 (R$136 in 1st semester of 2025), in contra-entry to income under "Other income and expenses" (Note 20) and the amount of R$4 (R$3 in 1st semester of 2025), from monetary update revenue under "Other monetary adjustments" (Note 21).

5.2. Corporate Venture Capital Fund

Subsidiary Dexco is the only unit holder of this fund, named DX Ventures Fundo de Investimento em Participações Multiestratégia ("DX Ventures"), aimed at investing in start-ups and scale-ups, at multiple investment stages.

Through this fund, the macro trends, transformation and innovations of the construction, refurbishment and decoration segment are monitored, by developing relevant business in the long term. In addition, it seeks to map possible disruptions in businesses and products, serving as an efficient instrument to address opportunities identified in the organization's core business.

6. TRADE ACCOUNTS RECEIVABLE

	Consolidated							
	06/30/2026							
	To fall due	Overdue (in days)					(-) Expected credit losses on doubtful accounts	Net balance
		Within 30	From 31 to 60	From 61 to 90	From 91 to 180	Over 180		
Local customers	948	23	6	10	20	31	(58)	980
Foreign customers	183	10	1	1	3	2	(3)	197
Related parties	65	3	-	-	-	-	-	68
Total	**1,196**	**36**	**7**	**11**	**23**	**33**	**(61)**	**1,245**

	12/31/2025							
	To fall due	Overdue (in days)					(-) Expected credit losses on doubtful accounts	Net balance
		Within 30	From 31 to 60	From 61 to 90	From 91 to 180	Over 180		
Local customers	869	18	6	2	4	28	(47)	880
Foreign customers	136	9	2	-	3	2	(1)	151
Related parties	49	4	-	-	-	-	-	53
Total	**1,054**	**31**	**8**	**2**	**7**	**30**	**(48)**	**1,084**

There are no real encumbrances, guarantees offered and/or restrictions to the trade accounts receivable amounts.

The exposure of ITAÚSA and its controlled companies to credit risks related to trade accounts receivable are disclosed in Note 3.2.2 (a).

6.1. Expected credit losses on doubtful accounts

6.1.1. Risk rating

Risks are rated based on external credit bureau models, both for domestic and foreign markets, being rated between "A" and "D", where "A" means low-risk clients and "D", high-risk clients with the clients recorded in expected credit losses on doubtful accounts are rated separately.

Rating	06/30/2026	12/31/2025
A	37%	41%
B	25%	25%
C	27%	22%
D	8%	9%
Customers in default	3%	3%

6.1.2. Changes

	Consolidated	
	06/30/2026	12/31/2025
Opening balance	**(48)**	**(49)**
Recognitions	(19)	(20)
Write-offs	6	21
Closing balance	**(61)**	**(48)**

7. INVENTORIES

	Consolidated	
	06/30/2026	12/31/2025
Finished products	871	872
Raw materials	474	433
Wood felled in the field [(1)]	180	211
Work in progress	238	222
General storeroom	133	139
Advance to suppliers	8	49
(-) Estimated loss on the realization of inventories	(113)	(165)
Total	**1,791**	**1,761**

[(1)] *Transferred from Biological asset.*

Total inventories come from subsidiary Dexco. The changes in the provision for inventory losses are presented below:

	Consolidated	
	06/30/2026	12/31/2025
Opening balance	**(165)**	**(59)**
Recognitions	(19)	(166)
Reversals	19	19
Write-offs	52	41
Closing balance	**(113)**	**(165)**

8. DIVIDENDS AND INTEREST ON CAPITAL RECEIVABLE

	Parent company												
	Investments											Marketable securities	Total
	Subsidiaries		Jointly-controlled entities			Associates							
	Dexco	Itautec	Itaú	IUPAR	Alpargatas	Motiva	Aegea	Águas do Rio 1	Águas do Rio 4	CSE	COPA energia	nts	
Balance on 12/31/2024	11	1	994	791	5	-	1	4	12	5	99	-	1,923
Dividends	-	-	3,995	3,506	71	81	120	-	-	-	-	193	7,966
Interest on capital	-	-	2,317	1,859	26	-	-	-	-	-	78	-	4,280
Dividends and interest on capital from previous year	3	-	2,983	2,573	13	33	28	-	-	-	122	138	5,893
Receipts	(14)	(1)	(9,584)	(8,166)	(89)	(101)	(148)	-	-	-	(221)	(331)	(18,655)
Balance on 12/31/2025	-	-	705	563	26	13	1	4	12	5	78	-	1,407
Dividend reversal [(1)]	-	-	-	-	-	-	-	(4)	(12)	(5)	-	-	(21)
Interest on capital	-	-	1,489	1,191	-	-	-	-	-	-	51	-	2,731
Dividends and interest on capital from previous year	-	66	-	-	-	-	-	-	-	-	-	112	178
Receipts	-	-	(869)	(699)	(26)	(13)	(1)	-	-	-	(78)	(112)	(1,798)
Balance on 06/30/2026	-	66	1,325	1,055	-	-	-	-	-	-	51	-	2,497

	Consolidated											
	Investments										Marketable securities	Total
	Jointly-controlled entities			Associates						Indirect associate		
	itaú	IUPAR	ALPARGATAS	motiva	aegea	Águas do Rio 1	Águas do Rio 4	ÁGUAS DO RIO	COPA energia	LD Celulose	nts	
Balance on 12/31/2024	**994**	**791**	**5**	**-**	**1**	**4**	**12**	**5**	**99**	**-**	**-**	**1,911**
Dividends	3,995	3,506	71	81	120	-	-	-	-	68	193	8,034
Interest on capital	2,317	1,859	26	-	-	-	-	-	78	-	-	4,280
Dividends and interest on capital from previous year	2,983	2,573	13	33	28	-	-	-	122	-	138	5,890
Receipts	(9,584)	(8,166)	(89)	(101)	(148)	-	-	-	(221)	-	(331)	(18,640)
Balance on 12/31/2025	**705**	**563**	**26**	**13**	**1**	**4**	**12**	**5**	**78**	**68**	**-**	**1,475**
Dividend reversal [1]	-	-	-	-	-	(4)	(12)	(5)	-	-	-	(21)
Interest on capital	1,489	1,191	-	-	-	-	-	-	51	-	-	2,731
Dividends and interest on capital from previous year	-	-	-	-	-	-	-	-	-	1	112	113
Receipts	(869)	(699)	(26)	(13)	(1)	-	-	-	(78)	-	(112)	(1,798)
Balance on 06/30/2026	**1,325**	**1,055**	**-**	**-**	**-**	**-**	**-**	**-**	**51**	**69**	**-**	**2,500**

[1] Resulting from the restatement of the Financial Statements of associates (Note 12.2.4).

9. OTHER ASSETS AND LIABILITIES

		Parent company				Consolidated			
		Current		Non-current		Current		Non-current	
	Note	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Other assets									
Withdrawal of sponsorship - PAI-CD Plan	23.1.1.1	-	-	-	-	1,256	-	-	-
Receivables in connection with certificates of judgment debt of the government	9.1	-	-	5	5	-	-	171	309
Non-current assets held for sale	9.2	-	-	-	-	272	105	-	-
Prepaid expenses		16	16	18	23	85	78	20	28
Amounts withheld in acquisitions of companies		-	-	-	-	2	2	22	20
Development of forest operations		-	-	-	-	-	-	21	20
Surplus - BD Plan	23.1.2	1	-	2	-	10	-	19	-
Disposal of PPE		-	-	-	-	15	9	9	13
Disposal of Business segments		-	-	-	-	9	8	-	-
Advance to employees		1	1	-	-	15	9	-	-
Indemnifiable assets		-	-	-	-	-	-	15	11
Other assets		1	-	-	-	18	10	9	6
Total		**19**	**17**	**25**	**28**	**1,682**	**221**	**286**	**407**
Other liabilities									
Warranties, technical assistance and maintenance		-	-	-	-	124	118	2	6
Acquisitions of companies		-	-	-	-	4	4	70	72
Purchase of assets for resale		-	-	-	-	31	90	-	-
Advances from customers		-	-	-	-	254	65	-	-
Acquisition of reforestation areas		-	-	-	-	83	50	-	-
Commissions payable		-	-	-	-	34	26	-	-
Freight and insurance payable		-	-	-	-	39	25	-	-
Sales for future delivery		-	-	-	-	28	39	-	-
Statutory profit sharing		-	-	-	-	4	-	-	-
Acquisitions of farms		-	-	-	-	-	-	-	19
Other agreements		-	16	-	-	-	16	-	-
Other liabilities		-	1	-	-	69	67	2	3
Total		**-**	**17**	**-**	**-**	**670**	**500**	**74**	**100**

9.1. Credits from certificates of judgment debt of the Government

Change in the period arises from amounts totaling R$141 received in May 2026 related to the IPI credit process of subsidiary Itautec, in connection with exempt inputs acquired in the Manaus Free Trade Zone.

9.2. Non-current assets held for sale

Change in the period basically refers to the subsidiary Dexco, in connection with the transfer of property, plant, and equipment (PPE) and intangible assets from the Urussanga (SC) plant following its closure and the consolidation of its ceramic tile manufacturing operations at the Criciúma (SC) and Botucatu (SP) units.

10. BIOLOGICAL ASSETS

The indirectly-controlled companies Dexco Colombia S.A., Duratex Florestal Ltda., Caetex Florestal S.A., Aroeira Florestal S.A., Duratex Negócios Florestais S.A., Cambuí Florestal S.A. and Jatobá Florestal S.A. have eucalyptus tree forest reserves that are used, primarily, as raw material in the production of wood panels, floorings and, secondarily, for sale to third parties.

The forest reserves serve as a guarantee of supply to the factories, as well as a protection against risks regarding future increases in the price of wood. This is a sustainable operation that is integrated with its industrial complexes, which, together with a supply network, provides a high level of self-sufficiency in the supply of wood.

On June 30, 2026 the companies had, approximately, 116.8 thousands hectares in effectively planted areas (112.2 thousands hectares on December 31, 2025) that are cultivated in the states of São Paulo, Minas Gerais, Rio Grande do Sul, Alagoas and in Colombia.

The balance of the biological assets is composed of the cost of formation of the forests and the fair value difference over the cost of formation, as presented below:

	Consolidated	
	06/30/2026	12/31/2025
Cost of formation of biological assets	1,922	1,824
Difference between cost of formation and fair value	1,122	1,220
Total	**3,044**	**3,044**

The changes in the periods are as follows:

		Consolidated	
	Note	06/30/2026	12/31/2025
Opening balance		**3,044**	**2,790**
Changes in fair value			
Price/Volume	19	78	329
Depletion		(182)	(380)
Transfer to Inventories		6	(15)
Changes in the cost of formation			
Planting costs		429	684
Depletion		(307)	(416)
Acquisition of companies		-	66
Transfer to Inventories		25	(14)
Other changes [1]		(49)	-
Closing balance		**3,044**	**3,044**

[1] These refer to unrealized income (losses) arising from intragroup transactions.

10.1. Fair value

The fair value of biological assets is classified as level 3, according to a fair value hierarchy, as provided for in CPC 46 / IFRS 13 – Fair Value Measurement, due to its complexity and structure. It is determined based on the estimate of volume of wood that is ready to be harvested, at the current prices of standing wood, except for the forests that are up to one year old, which are maintained at cost, due to the belief that these amounts approximate their fair value.

Fair value considers the valuation of the expected volumes that are ready to be harvested at current market prices. The main assumptions used were:

- Discounted cash flows expected wood volume that is ready to be harvested, taking into consideration current market prices, net of the unrealized planting costs and the costs of capital of the land used in the plantation, measured at present value at the discount rate of June 30, 2026 of 8.8% p.y. (8.8% p.y. on December 31, 2025), which corresponds to the average weighted cost of capital of the controlled company Dexco, which is reviewed on an annual basis by its management.

- Wood prices: they are obtained in R$/cubic meter by means of surveys on market prices disclosed by specialized companies for regions and products that are similar to those of the controlled company Dexco, in addition to the prices adopted in transactions with third parties, also in active markets.

- Difference: the volumes of harvests that were separated and valued according to the species: (i) pine and eucalyptus; (ii) region; and (iii) destination (sawmill and process).

- Volumes: estimate of the volumes to be harvested (6th year for eucalyptus and 12th year for pine) based on the projected average productivity for each region and species. The average productivity may vary according to age, rotation, climate conditions, quality of seedlings, fire and other natural risks. For the forests that have already been formed, the current volumes of wood are used. The volume estimates are supported by cycle counts made by specialized technicians as from the second year of the forests.

- Frequency: expectations regarding future timber prices and volumes are reviewed at least quarterly or as cycle counts are completed.

10.1.1. Sensitivity analysis

Among the variables that affect the calculation of the fair value of biological assets are the changes in the price of wood and the discount rate used in cash flows. We present below the impact on the biological asset in the event of these possible variables:

	06/30/2026	12/31/2025
Average price (R$/m³)	167.55	138.68
Discount rate (% p.y.)	8.8%	8.8%
Impact on fair value		
Fall in price (5%)	162	153
Increase in discount rate (0.5%)	42	33

11. DEFERRED INCOME TAX AND SOCIAL CONTRIBUTION

11.1. Reconciliation of Income Tax and Social Contribution expenses

Amounts recorded as corporate income tax and social contribution expenses in the Financial Statements are reconciled with the nominal rates provided for by law, as follows:

	Parent company				Consolidated			
	04/01 to 06/30/2026	04/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025	04/01 to 06/30/2026	04/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025
Profit before income tax and social contribution	**5,224**	**4,082**	**9,655**	**7,978**	**5,558**	**4,066**	**10,025**	**7,950**
Income tax and social contribution calculated at nominal rates (34%)	(1,776)	**(1,389)**	**(3,283)**	**(2,713)**	(1,890)	**(1,382)**	**(3,409)**	**(2,702)**
(Addition)/Reduction for calculation of effective income tax and social contribution								
Equity in the earnings of subsidiaries	1,898	1,451	3,444	2,860	1,613	1,478	3,180	2,923
Dividends on securities	-	-	37	46	-	-	37	46
Interest on Capital	37	(204)	18	(131)	48	(204)	29	(131)
Tax credits	(137)	128	(214)	(60)	(73)	125	(151)	(71)
Different taxation on indirect investees	-	-	-	-	10	6	20	16
Adjustment tax undue - Selic	-	-	-	-	3	11	4	12
Other non-deductible adjustments	(2)	(2)	(3)	-	(5)	(7)	(9)	5
Total of income tax and social contribution	**20**	**(16)**	**(1)**	**2**	**(294)**	**27**	**(299)**	**98**
Current	-	-	-	-	(362)	(39)	(388)	(56)
Deferred	20	(16)	(1)	2	68	66	89	154
Effective rate	**-0.4%**	**0.4%**	**0.0%**	**0.0%**	**5.3%**	**-0.7%**	**3.0%**	**-1.2%**

11.2. Deferred income tax and social contribution

The balance and changes in deferred income tax and social contribution are presented below:

	Parent company				
	12/31/2024	Recognized in profit or loss	12/31/2025	Recognized in profit or loss	06/30/2026
Deferred tax assets					
Income tax and social contribution loss carryforwards	643	-	643	-	643
Provisions for administrative proceedings and lawsuits	602	-	602	-	602
Other	10	-	10	-	10
Total assets	**1,255**	**-**	**1,255**	**-**	**1,255**
Deferred tax liabilities					
Fair value of financial instruments	(400)	11	(389)	3	(386)
Other	(10)	(1)	(11)	-	(11)
Total liabilities	**(410)**	**10**	**(400)**	**3**	**(397)**
Total net	**845**	**10**	**855**	**3**	**858**

	Consolidated							
	12/31/2024	Recognized in profit or loss	Recognized in equity	Others	12/31/2025	Recognized in profit or loss	Recognized in equity	06/30/2026
Deferred tax assets								
Income tax and social contribution loss carryforwards	993	27	-	-	1,020	41	-	1,061
Allowance for losses on doubtful accounts	5	(1)	-	-	4	3	-	7
Provisions for administrative proceedings and lawsuits	718	(16)	-	-	702	(10)	-	692
Provisions for inventory losses	22	31	-	-	53	(18)	-	35
Profit abroad	62	122	-	-	184	-	-	184
Impairment of property, plant and equipment	40	17	-	-	57	(5)	-	52
Cash flow and Fair Value hedge	26	1	(21)	-	6	-	(2)	4
Post-employment benefit	11	-	-	-	11	-	-	11
Other	111	16	-	-	127	41	-	168
Total Assets	**1,988**	**197**	**(21)**	**-**	**2,164**	**52**	**(2)**	**2,214**
Deferred tax liabilities								
Revaluation reserve	(45)	2	-	-	(43)	1	-	(42)
Fair value of financial instruments	(399)	11	-	-	(388)	3	-	(385)
Corporate income tax – accelerated depreciation	(26)	3	-	-	(23)	3	-	(20)
Biological assets	(414)	31	-	7	(376)	38	-	(338)
Client Portfolio	(2)	-	-	-	(2)	-	-	(2)
Private pension plans	(36)	1	-	-	(35)	(1)	-	(36)
Goodwill on assets	(23)	-	-	-	(23)	-	-	(23)
Other	(58)	6	-	-	(52)	(3)	-	(55)
Total Liabilities	**(1,003)**	**54**	**-**	**7**	**(942)**	**41**	**-**	**(901)**
Total net	**985**	**251**	**(21)**	**7**	**1,222**	**93**	**(2)**	**1,313**

Deferred income tax and social contribution assets and liabilities are recorded in the Balance Sheet already offset by taxable entities:

	Parent company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Assets	858	855	1,634	1,594
Liabilities	-	-	(321)	(372)
Total net	**858**	**855**	**1,313**	**1,222**

11.2.1. Deferred assets

ITAÚSA and subsidiaries assessed the recoverability of deferred tax assets and concluded that their realization is probable.

11.2.2. Unrecognized deferred tax assets

ITAÚSA and subsidiaries have deferred tax assets related to income tax and social contribution tax loss carryforwards and temporary differences not recognized in the Financial Statements on the grounds of their uncertain realization.

On June 30, 2026, these unrecognized deferred tax assets at ITAÚSA totals R$406 (R$191 on December 31, 2025) and R$486 in consolidated figures (R$341 on December 31, 2025). Said assets may be subject to future recognition, according to annual revisions of projected generation of taxable income, as their use is not subject to a limitation period.

11.3. Uncertainty regarding the treatment of Corporate Income Tax and Social Contribution (taxes on income)

ITAÚSA and its subsidiaries are parties to in certain administrative and judicial disputes in connection with certain tax positions adopted in the calculation of Corporate Income Tax and Social Contribution (taxes on income). These proceedings and their potential effects are described in Notes 16.1.1.3 and 16.2.1.

12. INVESTMENTS

12.1. Investment balance

		Parent company		Consolidated	
	Note	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Controlled companies					
Controlled companies		3,657	2,833	-	-
Jointly-controlled companies					
Jointly-controlled companies		83,698	78,544	83,698	78,544
Indirect Jointly-controlled company		-	-	83	83
Associates					
Associates		7,217	7,111	7,217	7,111
Indirect associates		-	-	2,292	2,275
Total investments in controlled companies	**12.2**	**94,572**	**88,488**	**93,290**	**88,013**
Other investments		7	7	58	60
Total investments		**94,579**	**88,495**	**93,348**	**88,073**

12.2. Changes in investments

	Parent company										
	Controlled companies			Jointly-controlled companies							Total
	Dexco	Itautec (Note 12.2.5)	ITH Zux Cayman	Itaú (2)	IUPAR	Alpargatas Notes (12.2.2 and 12.2.3)	Motiva	Aegea (Notes 12.2.1 and 12.2.4)	Águas do Rio (Note 12.2.4)	Copa Energia	
Balance on 12/31/2024	**2,641**	**242**	**3**	**42,433**	**36,171**	**2,257**	**2,775**	**2,327**	**67**	**1,737**	**90,653**
Equity in the earnings of investees	-	5	-	8,918	7,568	143	216	99	3	339	17,291
Dividends and interest on capital	(3)	-	-	(9,800)	(8,343)	(117)	(114)	(148)	-	(215)	(18,740)
Acquisition of shares	-	-	-	-	-	39	-	-	-	-	39
Capital increase (decrease)	-	-	-	-	-	(253)	-	43	-	-	(210)
Other comprehensive income	(60)	-	-	(18)	(16)	(17)	(20)	(39)	-	(2)	(172)
Prior period adjustments (3)	-	-	-	-	-	-	-	66	-	-	66
Other	5	-	-	(228)	(200)	7	23	(46)	-	-	(439)
Balance on 12/31/2025	**2,583**	**247**	**3**	**41,305**	**35,180**	**2,059**	**2,880**	**2,302**	**70**	**1,859**	**88,488**
Equity in the earnings of investees	15	867	-	4,719	4,001	93	164	47	-	223	10,129
Dividends and interest on capital	-	(71)	-	(1,805)	(1,443)	-	-	-	21	(57)	(3,355)
Acquisition of shares	-	-	-	-	-	58	-	-	-	-	58
Capital increase (decrease)	-	-	-	-	-	-	-	418	-	-	418
Other comprehensive income	(31)	-	-	(354)	(311)	(12)	(9)	(46)	-	-	(763)
Prior period adjustments	-	-	-	-	-	-	-	(565)	(91)	-	(656)
Other	44	-	-	111	98	(1)	1	-	-	-	253
Balance on 06/30/2026	**2,611**	**1,043**	**3**	**43,976**	**37,525**	**2,197**	**3,036**	**2,156**	**-**	**2,025**	**94,572**
Market value on 12/31/2025 (1)	**1,713**	**-**	**-**	**86,409**	**-**	**2,424**	**3,143**	**-**	**-**	**-**	
Market value on 06/30/2026 (1)	**1,703**	**-**	**-**	**92,907**	**-**	**2,499**	**3,051**	**-**	**-**	**-**	

	Consolidated											
	Jointly-controlled companies			Indirect Jointly-controlled company	Associates				Indirect associates			Total
	Itaú [2]	IUPAR	Alpargatas Notes (12.2.2 and 12.2.3)	LD Florestal	Motiva	Aegea (Notes 12.2.1 and 12.2.4)	Águas do Rio (Note 12.2.4)	Copa Energia	LD Celulose	Mysa	Infragás [4]	
Balance on 12/31/2024	**42,433**	**36,171**	**2,257**	**93**	**2,775**	**2,327**	**67**	**1,737**	**2,201**	**100**	**-**	**90,161**
Equity in the earnings of investees	8,918	7,568	143	(11)	216	99	3	339	231	-	2	17,508
Dividends and interest on capital	(9,800)	(8,343)	(117)	-	(114)	(148)	-	(215)	(69)	-	-	(18,806)
Acquisition of shares	-	-	39	-	-	-	-	-	-	-	-	39
Capital increase	-	-	(253)	-	-	43	-	-	-	52	-	(158)
Other comprehensive income	(18)	(16)	(17)	-	(20)	(39)	-	(2)	(254)	-	-	(366)
Prior period adjustments [3]	-	-	-	-	-	66	-	-	-	-	-	66
Other	(228)	(200)	7	1	23	(46)	-	-	12	-	-	(431)
Balance on 12/31/2025	**41,305**	**35,180**	**2,059**	**83**	**2,880**	**2,302**	**70**	**1,859**	**2,121**	**152**	**2**	**88,013**
Equity in the earnings of investees	4,719	4,001	93	-	164	47	-	223	109	(2)	1	9,355
Dividends and interest on capital	(1,805)	(1,443)	-	-	-	-	21	(57)	-	-	-	(3,284)
Acquisition of shares	-	-	58	-	-	-	-	-	-	-	-	58
Capital increase	-	-	-	-	-	418	-	-	-	29	-	447
Other comprehensive income	(354)	(311)	(12)	-	(9)	(46)	-	-	-	-	-	(732)
Prior period adjustments	-	-	-	-	-	(565)	(91)	-	-	-	-	(656)
Other	111	98	(1)	-	1	-	-	-	(123)	3	-	89
Balance on 06/30/2026	**43,976**	**37,525**	**2,197**	**83**	**3,036**	**2,156**	**-**	**2,025**	**2,107**	**182**	**3**	**93,290**
Market value on 12/31/2025 [1]	**86,409**	**-**	**2,424**	**-**	**3,143**	**-**	**-**	**-**	**-**	**-**	**-**	
Market value on 06/30/2026 [1]	**92,907**	**-**	**2,499**	**-**	**3,051**	**-**	**-**	**-**	**-**	**-**	**-**	

[1] Market value is presented for investees with shares traded in on B3 stock exchange only and represent the percentage of ITAÚSA's interest.

[2] The market value posted for Itaú Unibanco represents the direct interest held by ITAÚSA only. Including the indirect interest held by IUPAR, the total market value amounts to R$174,434 (R$123,991 as of December 31, 2025).

[3] In September 2025, Aegea restated its financial statements for the first and second quarters of 2025, as well as for fiscal years 2024, 2023 and 2022, mainly driven by the review of the accounting treatment applied to the elimination of unrealized profit in transactions with related parties. The effects of the restatement on ITAÚSA were fully accounted for in the year of 2025, of which R$66 was recorded as a contra-entry to Equity.

[4] In 2025, subsidiary Dexco, who already held an equity interest in Infragás Infraestrutura de Gás para Região Sul S.A. ("Infragás"), came to exert significant influence over this investment by appointing two members to the Board of Directors. Accordingly, Dexco started to adopt the equity method to value its equity interest in that company.

12.2.1. Capital increase in associate Aegea

In March 2025, Aegea's shareholders approved a Capital increase in the amount of R$424, with 22,507,920 common shares issued. All common shareholders subscribed to the new shares in the same proportion of common shares held immediately before the increase, resulting in a contribution by ITAÚSA in the amount of R$43.

Between February and March 2026, Aegea's shareholders increased their Capital by R$1,200 by issuing 21,702,648 common shares. Only two of the three common shareholders, including ITAÚSA, joined the subscription of the new shares. Therefore, ITAÚSA contributed R$418, of which R$3 corresponds to the share of net assets and R$415 was preliminarily allocated as a goodwill. The allocation of the fair value of assets and liabilities and of goodwill will be finalized over the coming months, following the issuance of a valuation report prepared by an independent appraiser.

This contribution increased ITAÚSA’s ownership interest in Aegea’s total share capital from 12.82% to 13.27%, with the same terms and conditions previously established in the Shareholders’ Agreement remaining in effect.

12.2.2. Capital reduction in jointly controlled company Alpargatas

In September 2025, Alpargatas’ shareholders approved a Capital reduction in the amount of R$850, with no cancellation of shares, with the resulting refund of amounts to shareholders. After the regulatory deadline has elapsed, the reduction was approved in November 2025, with the amount of R$253 being transferred to ITAÚSA.

12.2.3. Purchase of additional equity interest in jointly-controlled company Alpargatas

Between October and December 2025, ITAÚSA purchased on B3 3,684,900 preferred shares in Alpargatas for the total amount of R$39. These purchased shares account for 0.54% of Alpargatas’ total shares, with ITAÚSA now holding a total 29.95% equity interest (excluding treasury shares).

Between March and June 2026, ITAÚSA purchased on B3 4,898,854 preferred shares in Alpargatas for the total amount of R$58. These purchased shares account for 0.72% of Alpargatas’ total shares, with ITAÚSA now holding a total 30.62% equity interest (excluding treasury shares).

12.2.4. Financial Statements of associates Aegea and Águas do Rio Investimentos Restated

In April 2026, associates Aegea and Águas do Rio Investimentos disclosed their audited financial statements for fiscal year ended December 31, 2025, recording accounting adjustments arising from revisions to accounting policies and reassessments of estimates that required the restatement of prior periods.

Taking into account the equity interest held by ITAÚSA, these adjustments resulted in a reduction of the Investment balance against Equity in the total amount of R$656, of which R$565 relates to Aegea and R$91 to Águas do Rio Investimentos.

Management understands that these adjustments are not material, as they account for less than 1% of ITAÚSA's Equity as of June 30, 2026 and December 31, 2025.

12.2.5. Equity in the earnings of subsidiary Itautec

Equity in the earnings of subsidiary Itautec was mainly impacted by the recognition of the amount of R$1,256 receivable from the withdrawal of sponsorship from the PAI-CD Plan (Note 23.1.1.1).

12.3. Reconciliation of investments

	Parent company 06/30/2026							
	Controlled companies			Jointly-controlled companies			Associates	
	Dexco	Itautec	ITH Zux Cayman	Itaú	IUPAR	Alpargatas	Motiva	Copa Energia
Equity of the investee	6,923	1,043	3	217,779	56,401	3,619	17,744	3,493
Holding %	37.74%	100.00%	100.00%	19.98%	66.53%	30.62%	10.38%	48.93%
Interest in the investment	**2,611**	**1,043**	**3**	**43,521**	**37,525**	**1,109**	**1,842**	**1,709**
Unrealized profit or loss	-	-	-	(10)	-	-	-	-
Adjustments arising from business combinations								
Surplus value	-	-	-	36	-	343	1,141	112
Goodwill	-	-	-	429	-	745	53	204
Accounting balance of the investment in the parent company	**2,611**	**1,043**	**3**	**43,976**	**37,525**	**2,197**	**3,036**	**2,025**

	Parent company 12/31/2025							
	Controlled companies			Jointly-controlled companies			Associates	
	Dexco	Itautec	ITH Zux Cayman	Itaú	IUPAR	Alpargatas	Motiva	Copa Energia
Equity of the investee	6,847	247	3	204,501	52,878	3,324	15,791	3,148
Holding %	37.75%	100.00%	100.00%	19.98%	66.53%	29.95%	10.38%	48.93%
Interest in the investment	**2,583**	**247**	**3**	**40,850**	**35,180**	**996**	**1,639**	**1,540**
Unrealized profit or loss	-	-	-	(10)	-	-	-	-
Adjustments arising from business combinations								
Surplus value	-	-	-	36	-	351	1,188	115
Goodwill	-	-	-	429	-	712	53	204
Accounting balance of the investment in the parent company	**2,583**	**247**	**3**	**41,305**	**35,180**	**2,059**	**2,880**	**1,859**

The preferred shares held by ITAÚSA, both in Aegea and Águas do Rio Investimentos, have specific features stated in the stockholders' agreement and, accordingly, the equity in the earnings of investees does not reflect the percentage of total interest to yield.

Class D preferred shares in Aegea are entitled to dividends of 62.5% of adjusted income for the year (equivalent to 20.53% for shares held by ITAÚSA) but are not included in the remaining distribution and accumulated deficit (17.5% of adjusted income for the year - equivalent to 5.75% for shares held by ITAÚSA on December 31, 2025). On June 30, 2026, the carrying amount of these shares is R$828 (R$994 on December 31, 2025).

In the case of a profit, Class A preferred shares in the Águas do Rio Investimentos (sole class of share held by ITAÚSA), in turn, are entitled to a 15% dividend of adjusted profit for the year (equivalent to 0.95% of the shares held by ITAÚSA); in the case of a loss, it held a share of 5.01%, corresponding to the percentage of share of voting capital (as of December 31, 2025, they represented 5.12%).

12.4. Summarized information of the relevant investees

	Jointly-controlled companies			
	itaú		IUPAR	
Non-financial segment	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**
Number of outstanding shares of investees (in thousands)	**11,021,873**	**11,026,525**	**1,061,396**	**1,061,396**
Common	5,617,743	5,617,743	710,454	710,454
Preferred	5,404,130	5,408,782	350,942	350,942
Number of shares owned by ITAÚSA (in thousands)	**2,202,638**	**2,202,638**	**706,169**	**706,169**
Common	2,202,446	2,202,446	355,227	355,227
Preferred	192	192	350,942	350,942
Holding % [1]	**19.98%**	**19.98%**	**66.53%**	**66.53%**
Holding % in voting capital [2]	**39.21%**	**39.21%**	**50.00%**	**50.00%**

Information on the balance sheet (Consolidated)	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**
Cash and Cash equivalents	161,810	114,890	82	158
Financial assets	2,884,763	2,802,765	1,747	929
Non-financial assets	155,552	148,514	57,584	53,886
Financial liabilities	2,505,499	2,424,121	1,587	845
Non-financial liabilities	468,600	426,972	1,426	1,249
Equity attributable to controlling stockholders	217,779	204,501	56,401	52,878

Information on the statement of income (Consolidated)	**01/01 to 06/30/2026**	**01/01 to 06/30/2025**	**01/01 to 06/30/2026**	**01/01 to 06/30/2025**
Profit from banking products	90,153	84,378	-	-
Income tax and social contribution	(2,783)	(438)	-	-
Profit attributable to controlling stockholders	23,615	21,644	6,013	5,530
Other comprehensive income	(2,029)	(2,793)	(467)	(653)

Information on the statement of cash flows (Consolidated)	**01/01 to 06/30/2026**	**01/01 to 06/30/2025**	**01/01 to 06/30/2026**	**01/01 to 06/30/2025**
Increase (decrease) in Cash and Cash equivalents	50,715	19,640	(76)	86

[1] ITAÚSA has a direct interest in Itaú Unibanco of 19.98% (19.98% on December 31, 2025) and an indirect interest of 17.54% (17.53% on December 31, 2025), by means of the investment in IUPAR, which holds a 26.36% (26.35% on December 31, 2025) direct interest in Itaú Unibanco, totaling a 37.52% (37.50% on December 31, 2025) interest in total Capital.

[2] The direct interest in the common shares of Itaú Unibanco is 39.21% (39.21% on December 31, 2025) and the indirect interest is 25.86% (25.86% on December 31, 2025), by means of the investment in IUPAR, which holds a 51.71% (51.71% on December 31, 2025) direct interest in the common shares of Itaú Unibanco, totaling a 65.06% (65.06% on December 31, 2025) interest in total Capital.

	Controlled company		Jointly-controlled company		Associates					
	dexco		ALPARGATAS		motiva		aegea		COPA energia	
Non-financial segment	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**
Number of outstanding shares of investees (in thousands)	**907,871**	**907,653**	**679,203**	**677,853**	**2,009,939**	**2,010,488**	**1,064,467**	**1,042,764**	**851,965**	**851,965**
Common	907,871	907,653	339,511	339,511	2,009,939	2,010,488	754,167	732,464	851,965	851,965
Preferred	-	-	339,692	338,342	-	-	310,300	310,300	-	-
Number of shares owned by ITAÚSA (in thousands)	**342,605**	**342,605**	**207,940**	**203,041**	**208,670**	**208,670**	**141,273**	**133,712**	**416,833**	**416,833**
Common	342,605	342,605	148,275	148,275	208,670	208,670	82,272	74,711	416,833	416,833
Preferred	-	-	59,665	54,766	-	-	59,001	59,001	-	-
Holding %	**37.74%**	**37.75%**	**30.62%**	**29.95%**	**10.38%**	**10.38%**	**13.27%**	**12.82%**	**48.93%**	**48.93%**
Holding % in voting capital	**37.74%**	**37.75%**	**43.67%**	**43.67%**	**10.38%**	**10.38%**	**10.91%**	**10.20%**	**48.93%**	**48.93%**

Information on the balance sheet (Consolidated)	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**
Current assets	6,422	6,048	3,036	2,711	27,315	23,928	12,298	13,165	2,075	1,910
Non-current assets	12,665	12,953	3,251	3,386	51,808	47,087	46,829	42,208	4,625	4,510
Current liabilities	3,236	2,701	1,589	1,687	15,471	15,511	8,770	8,604	936	953
Non-current liabilities	8,446	9,092	1,079	1,086	45,600	39,221	46,820	42,075	2,270	2,319
Equity attributable to controlling stockholders	6,923	6,847	3,619	3,324	17,744	15,791	689	356	3,493	3,148
Cash and cash equivalents	2,360	2,178	718	556	4,812	3,652	126	187	872	967
Debts and debentures	7,243	7,582	1,266	1,236	43,524	37,241	41,229	39,475	1,661	1,664

Information on the statement of income (Consolidated)	**01/01 to 06/30/2026**	**01/01 to 06/30/2025**	**01/01 to 06/30/2026**	**01/01 to 06/30/2025**	**01/01 to 06/30/2026**	**01/01 to 06/30/2025**	**01/01 to 06/30/2026**	**01/01 to 06/30/2025**	**01/01 to 06/30/2026**	**01/01 to 06/30/2025**
Net revenue	4,250	4,024	2,456	2,194	9,203	7,931	9,693	8,122	5,769	5,629
Finance income	240	173	77	66	1,424	725	2,492	2,868	70	58
Finance costs	(651)	(566)	(119)	(102)	(3,011)	(2,208)	(5,274)	(4,394)	(145)	(161)
Income tax and social contribution	35	95	(48)	(8)	(738)	(133)	(592)	(750)	(150)	(85)
Profit attributable to controlling stockholders	40	78	332	200	2,040	1,442	(274)	301	459	295
Other comprehensive income	(84)	(253)	(39)	(62)	(95)	(209)	(594)	314	-	-

Information on the statement of cash flows (Consolidated)	**01/01 to 06/30/2026**	**01/01 to 06/30/2025**	**01/01 to 06/30/2026**	**01/01 to 06/30/2025**	**01/01 to 06/30/2026**	**01/01 to 06/30/2025**	**01/01 to 06/30/2026**	**01/01 to 06/30/2025**	**01/01 to 06/30/2026**	**01/01 to 06/30/2025**
Increase (decrease) in cash and cash equivalents	181	(369)	162	(624)	1,160	159	(61)	(27)	(95)	122

13. PROPERTY, PLANT AND EQUIPMENT (PPE) AND INTANGIBLE ASSETS

		Parent company		Consolidated	
	Note	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Property, plant and equipment	13.1	110	113	4,188	4,467
Intangible assets		1	-	725	834
Total		**111**	**113**	**4,913**	**5,301**

13.1. Property, plant and equipment

	Parent company					
	Land	Buildings and improvements	Machinery, installations and equipment	Furniture and fixtures	PPE in progress	Total
Balance on 12/31/2024	**18**	**69**	**13**	**1**	**8**	**109**
Acquisitions	-	-	-	-	10	10
Depreciation	-	(3)	(3)	-	-	(6)
Transfers	-	6	9	1	(16)	-
Balance on 12/31/2025	**18**	**72**	**19**	**2**	**2**	**113**
Cost	18	102	35	6	2	163
Accumulated depreciation	-	(30)	(16)	(4)	-	(50)
Average depreciation rates (p.y. %)	**-**	**2.5%**	**15.0%**	**10.0%**	**-**	**-**

Balance on 12/31/2025	**18**	**72**	**19**	**2**	**2**	**113**
Acquisitions	-	-	1	-	-	1
Depreciation	-	(2)	(2)	-	-	(4)
Balance on 06/30/2026	**18**	**70**	**18**	**2**	**2**	**110**
Cost	18	102	36	6	2	164
Accumulated depreciation	-	(32)	(18)	(4)	-	(54)
Average depreciation rates (p.y. %)	**-**	**2.5%**	**15.0%**	**10.0%**	**-**	**-**

		Consolidated							
	Note	Land	Buildings and improvements	Machinery, installations and equipment	Furniture and fixtures	Vehicles	Others	PPE in progress	Total
Balance on 12/31/2024		**707**	**846**	**2,199**	**20**	**19**	**141**	**799**	**4,731**
Acquisitions		7	6	133	2	1	12	236	397
Write-offs		(14)	1	(2)	(1)	(1)	-	-	(17)
Depreciation		-	(49)	(314)	(4)	(5)	(30)	-	(402)
Transfers		-	22	229	2	1	46	(300)	-
Impairment - Provision		-	(5)	(120)	-	-	-	-	(125)
Impairment - Reversal		-	-	6	-	-	-	-	6
Transfer of property for investment		(7)	(44)	-	-	-	-	-	(51)
Transfer to held-for-sale assets		(6)	(64)	(9)	-	-	(1)	-	(80)
Others		-	2	5	-	-	-	1	8
Balance on 12/31/2025		**687**	**715**	**2,127**	**19**	**15**	**168**	**736**	**4,467**
Cost		687	1,286	6,001	60	55	402	736	9,227
Accumulated depreciation		-	(571)	(3,874)	(41)	(40)	(234)	-	(4,760)
Average depreciation rates (p.y. %)		**-**	**3.3%**	**4.9%**	**4.7%**	**8.3%**	**De 10.0% at 18.1%**	**-**	**-**

Balance on 12/31/2025		**687**	**715**	**2,127**	**19**	**15**	**168**	**736**	**4,467**
Acquisitions		-	1	56	-	-	2	40	99
Write-offs		(59)	-	(3)	-	-	-	-	(62)
Depreciation		-	(22)	(163)	(2)	(2)	(15)	-	(204)
Transfers		-	9	82	-	5	18	(114)	-
Impairment - Provision		-	-	(6)	-	-	-	-	(6)
Impairment - Reversal		-	-	5	-	-	-	-	5
Transfer to held-for-sale assets	9.2	(7)	(26)	(72)	(2)	-	(13)	-	(120)
Others		-	3	4	1	-	-	1	9
Balance on 06/30/2026		**621**	**680**	**2,030**	**16**	**18**	**160**	**663**	**4,188**
Cost		621	1,269	5,996	61	60	395	663	9,065
Accumulated depreciation		-	(589)	(3,966)	(45)	(42)	(235)	-	(4,877)
Average depreciation rates (p.y. %)		**-**	**3.6%**	**6.8%**	**9.5%**	**11.9%**	**De 10.1% at 19.7%**	**-**	**-**

13.1.1. Property, plant and equipment in guarantee

On June 30, 2026, subsidiary Dexco had no PPE assets offered as collateral for legal proceedings (R$1 on December 31, 2025).

In addition, the subsidiary Dexco has fixed assets offered as collateral for Debts (Note 15.1).

14. TRADE ACCOUNTS PAYABLE

		Parent company				Consolidated			
		Current		Non-current		Current		Non-current	
	Note	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Local		32	23	2	17	835	824	2	17
Foreign		-	-	-	-	142	143	-	-
Related parties		14	-	-	-	15	13	-	-
Forfaiting	14.1	-	-	-	-	226	180	-	-
Total		**46**	**23**	**2**	**17**	**1,218**	**1,160**	**2**	**17**

14.1. Forfaiting

Controlled company Dexco entered into agreements with leading financial institutions to allow domestic market suppliers to prepay their receivables. Under these operations, suppliers transfer the right to receive securities from the sale of their goods to financial institutions and, as a consideration, receive these funds in advance from the latter at a discount charged directly by these financial institutions upon the credit assignment. These financial institutions then become the creditors of the operation. It is worth mentioning that, regardless of any agreements with financial institutions, commercial conditions are always agreed upon between Dexco and related suppliers. On June 30, 2026, the average term of these transactions is 85 days (71 days on December 31, 2025) and the weighted average interest rate charged by financial institutions is 1% per month (1% per month on December 31, 2025).

Management assessed that the economic essence of these transactions was operational in nature and any potential effects of adjustment to their present value were immaterial for measurement and disclosure purposes. Furthermore, it considered that these transactions generated no material changes in the original liabilities with suppliers, with the payments of such securities recorded as cash outflows from operating activities in the Statement of Cash Flows in accordance with CPC 03 (R2) / IAS 7, alongside other payables to suppliers.

15. DEBTS AND DEBENTURES

		Parent company				Consolidated			
		Current		Non-current		Current		Non-current	
	Note	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Debts	15.1	44	48	731	731	852	524	5,626	6,301
Debentures	15.2	307	131	2,293	2,293	350	170	3,790	3,790
Total		**351**	**179**	**3,024**	**3,024**	**1,202**	**694**	**9,416**	**10,091**

15.1. Debts

Type	Date of acquisition	Maturity	Covenants	Guarantees	Charges (% p.y.)	Form of amortization	06/30/2026		12/31/2025	
							Current	Non-current	Current	Non-current
Parent company										
Local currency										
Private commercial notes	Feb/24	1st series - Feb/29	--	--	CDI + 2%	One single payment upon maturity	44	731	48	731
		2nd series - Feb/31	--	--	CDI + 2.20%	2 annual installment payments (Feb/30 and Feb/31)				
		3rd series - Feb/34	--	--	CDI + 2.50%	3 annual installment payments (Feb/32, Feb/33 and Feb/34)				
Total Parent company							**44**	**731**	**48**	**731**
Subsidiaries										
Local currency										
FINAME direct (with swap)	Mar/21	Feb/38	--	(i) Mortgage (ii) Endorsement - 67% ITAÚSA and 33% individuals	IPCA+ 3.82% up to 4.41%	Annual payments after the waiting period according to each tranche	127	425	120	436
Commercial note – linked to CRA (with swap)	Dec/23	Dec/33	--	--	Fixed 11.00%	8th, 9th and 10th year	35	276	35	282
Commercial note – linked to CRA (with swap)	Jun/22 and Oct/23	Jun/28 and Jun/32	Net debt / EBITDA (1) lower or equal to 4.0	--	IPCA + 6.2% up to 6.44%	8th, 9th and 10th year	58	872	55	863
Commercial note – linked to CRA	Jun/22	Jun/28	--	--	CDI + 0.6%	Upon maturity	1	200	1	200
FINEX - Resolution No. 4,131	Apr/25	Aug/28	--	--	CDI + 0.91%	Upon maturity	50	400	76	898
Commercial note – linked to CRA (with swap)	Jun/22 and Oct/23	Jun/32 and Oct/33	--	Endorsed by Dexco	IPCA + 6.2% up to 6.44%	8th, 9th and 10th year	77	1,136	75	1,126
Constitutional Fund for Financing of the Northeast - FNE	Dec/22	Dec/32	--	Surety - Duratex Florestal and PPE items	Fixed 4.71% up to 7.53%	Annually	5	23	5	22
Rural Product Note – CPR	Apr/24	Apr/27	--	Endorsed by Dexco	CDI + 0.75%	Upon maturity	59	-	-	55
Rural Product Note – CPR	Dec/25	Dec/33	--	Endorsed by Dexco	100% CDI	7th and 8th year	3	1,563	3	1,275
Commercial note	Dec/25	Mar/26	--	--	CDI + 0.40%	Upon maturity	-	-	101	-
Total Subsidiaries							**415**	**4,895**	**471**	**5,157**
Total local currency							**459**	**5,626**	**519**	**5,888**
Subsidiaries										
Foreign currency										
Resolution No. 4,131 (with swap)	Jan/22	Jan/27	Net debt / EBITDA (1) lower or equal to 4.0	--	US$ + 2.26%	Upon maturity	393	-	5	413
Total in foreign currency							**393**	**-**	**5**	**413**
Total Consolidated							**852**	**5,626**	**524**	**6,301**

(1) EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization).

15.1.1. Changes

	Note	Parent company	Consolidated
Balance on 12/31/2024		**767**	**6,640**
Funds raised	15.1.1.1	-	1,982
Inflows		-	(39)
Interest and monetary adjustment		119	507
Change in fair value		-	60
Amortization of principal amount		-	(1,784)
Repayment of interest and monetary adjustment		(107)	(591)
Settlement of transaction cost		-	50
Balance on 12/31/2025		**779**	**6,825**
Funds raised	15.1.1.1	-	301
Inflows		-	(8)
Interest and monetary adjustment		59	425
Change in fair value		-	(78)
Amortization of principal amount		-	(615)
Repayment of interest and monetary adjustment		(63)	(382)
Settlement of transaction cost		-	10
Balance on 06/30/2026		**775**	**6,478**
Current		**44**	**852**
Non-current		**731**	**5,626**

15.1.1.1. New debts

2025

Subsidiary Dexco and its own subsidiary Duratex Florestal raised the following loans:

(a) Dexco

R$500 – FINEX (Export finance credit facility) (Resolution No. 4,131)

(b) Duratex Florestal

R$1,307 – Rural Product Note (CPR)
R$175 – Commercial Notes

2026

(a) Duratex Florestal

R$301 – Rural Product Note (CPR) – Additional amount to the first issuance

15.1.2. Maturity

	Local currency	
	Parent company	Consolidated
Non-current		
2027	-	575
2028	-	457
2029	244	442
2030	122	464
2031 onwards	365	3,688
Total	**731**	**5,626**

15.2. Debentures

Type	Issuer	Date of acquisition	Maturity	Issuance amount (R$ milhões)	Covenants	Charges (%p.y.)	Amortization	06/30/2026		12/31/2025	
								Current	Non-current	Current	Non-current
Parent company											
7th	ITAÚSA	Jul/24	Jul/34	1,300	-	CDI + 0.88%	Annual interest and principal amounts in three annual successive installments (2032 until 2034)	189	1,300	87	1,300
8th	ITAÚSA	Aug/25	Sep/35	1,000	-	CDI + 0.60%	Annual interest and principal amounts in four annual successive installments (2032 until 2035)	119	1,000	45	1,000
Transaction costs	ITAÚSA	-	-	(9)	-	-	Monthly	(1)	(7)	(1)	(7)
Total Parent Company								**307**	**2,293**	**131**	**2,293**
Subsidiaries											
3rd	Dexco	Oct/25	Oct/31	1,500	-	CDI + 0.53%	Semiannual interest and principal amounts in two installments (2030 and 2031)	44	1,500	40	1,500
Transaction costs	Dexco	-	-	-	-	-	Monthly	(1)	(3)	(1)	(3)
Total Consolidated								**350**	**3,790**	**170**	**3,790**

15.2.1. Changes

	Note	Parent company	Consolidated
Balance on 12/31/2024		**3,865**	**4,472**
Funds raised	15.2.1.2	1,000	2,498
Transaction cost		(5)	(5)
Interest and monetary adjustment		530	655
Settlement of transaction cost		5	5
Amortization of principal amount	15.2.1.1	(2,500)	(3,100)
Repayment of interest and monetary adjustment		(471)	(563)
Balance on 12/31/2025		**2,424**	**3,962**
Interest and monetary adjustment		176	282
Repayment of interest and monetary adjustment		-	(104)
Balance on 06/30/2026		**2,600**	**4,140**
Current		**307**	**350**
Non-current		**2,293**	**3,790**

15.2.1.1. Early redemption of debentures

(a) ITAÚSA

On July 2025, ITAÚSA carried out the early redemption of the totality of the 2nd series of the 4th issue of debentures, in the amount of R$1,250, and a redemption premium of R$25.The redemption was funded, substantially, with resources obtained from the Capital increase completed in May of 2025.

In September 2025, ITAÚSA carried out the early redemption of the totality of the 6th issue of debentures, in the amount of R$1,250, and a redemption premium of R$22.

(b) Dexco

In October 2025, subsidiary Dexco carried out the early redemption of the entire 2nd debenture issuance, in the amount of R$600.

15.2.1.2. Issue of debentures

(a) ITAÚSA

In August 2025, ITAÚSA carried out the 8th issue of non-convertible debentures, in a single series, in the amount of R$1,000. The funds raised were fully used for the early optional redemption of the 6th issue of debentures (Note 15.2.1.1).

(b) Dexco

In October 2025, subsidiary Dexco carried out the 3rd issuance of simple, non-convertible unsecured debentures, in a single series, in the amount of R$1,500. This issuance aimed to optimize debt profile, reduce financial costs, and create value for its shareholders.

15.2.2. Maturity

	Parent company	Consolidated
Non-current		
2030	-	750
2031	-	750
2032 - 2035	2,300	2,300
Transacion cost	(7)	(10)
Total	**2,293**	**3,790**

16. PROVISIONS, CONTINGENT ASSETS AND LIABILITIES AND GUARANTEES

16.1. Provisions and Guarantees

ITAÚSA and subsidiaries are parties to lawsuits and administrative proceedings involving labor, civil, tax and social security claims, arising from the normal course of business.

Management believes, based on the opinion of its legal advisors, that the recognized provisions for contingencies are sufficient to cover any losses from lawsuits and administrative proceedings.

During the course of these lawsuits and proceedings, ITAÚSA and subsidiaries pledge some types of guarantees, including judicial deposits, performance bonds and bank guarantees, in order to ensure the continuity of the disputes.

16.1.1. Provisions

16.1.1.1. Breakdown

		Parent Company		Consolidated	
	Note	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Provisions for administrative proceedings and lawsuits	16.1.1.2	2,195	2,129	2,458	2,395
Other provisions		-	-	2	4
Total		**2,195**	**2,129**	**2,460**	**2,399**

16.1.1.2. Provisions for administrative proceeding and lawsuits

	Parent company	Consolidated			
	Tax	Tax	Labor	Civil	Total
Balance on 12/31/2024	**2,025**	**2,150**	**124**	**101**	**2,375**
Provisions					
Recognition	22	27	46	13	86
Monetary adjustment	108	118	11	1	130
Reversal	-	(27)	(46)	(20)	(93)
Payments	-	-	(38)	(3)	(41)
Judicial deposits conversion	(21)	(23)	-	-	(23)
Business combinations	-	2	(1)	(9)	(8)
Subtotal	**2,134**	**2,247**	**96**	**83**	**2,426**
(-) Judicial deposits [1]	**(5)**	**(27)**	**(4)**	**-**	**(31)**
Balance on 12/31/2025 after the offset of judicial deposits	**2,129**	**2,220**	**92**	**83**	**2,395**

	Parent company	Consolidated			
	Tax	Tax	Labor	Civil	Total
Balance on 12/31/2025	**2,134**	**2,247**	**96**	**83**	**2,426**
Provisions					
Recognition	11	25	30	2	57
Monetary adjustment	55	59	7	2	68
Reversal	-	(16)	(26)	(3)	(45)
Payments	-	-	(18)	(3)	(21)
Subtotal	**2,200**	**2,315**	**89**	**81**	**2,485**
(-) Judicial deposits [1]	**(5)**	**(24)**	**(3)**	**-**	**(27)**
Balance on 06/30/2026 after the offset of judicial deposits	**2,195**	**2,291**	**86**	**81**	**2,458**

[1] These correspond to the deposits linked to the above mentioned provisions. The deposits related to the proceedings that are not recognized in a provision, assessed as possible or remote, are presented in the balance sheet in the "Judicial deposits" amount.

(a) Tax

Provisions correspond to the principal amount of taxes involved in administrative or judicial disputes, plus interest and, when applicable, fines and charges.

(b) Labor

These refer to lawsuits that basically address alleged labor rights in connection with overtime, occupational diseases, salary equalization and several and joint liability.

(c) Civil

These mainly refer to pain and suffering and property damage.

16.1.1.3. Major lawsuits

	Consolidated	
Tax	**06/30/2026**	**12/31/2025**
PIS/COFINS - Writ of mandamus filed by ITAÚSA on the grounds of the possible illegality and unconstitutionality of including holding companies in the noncumulative tax system. The challenged difference (from April 2011 to October 2017) is being demanded through a Tax Foreclosure and is guaranteed by a performance bond. This dispute was concluded with an unfavorable decision in April 2022. An unfavorable judgment was issued in the Tax Foreclosure records in June 2024, against which the Company filed an appeal that is currently pending trial at the Federal Regional Court (TRF) of the Third Region.	2,182	2,116
PIS/COFINS - Disputes via a lawsuit (year 2011) and administrative proceedings (year 2017) to nullify the assessment notices demanding the collection of PIS/COFINS on forest sales at subsidiary Dexco.	27	26
Income tax/social contribution - Tax assessment notice aimed to nullify tax credits resulting from the disregard of deductibility on the income tax/social contribution basis carried out in 2017, arising from the payment of fines and charges on debits of currently named Dexco Revestimentos, recognized and provisioned for in the 2016 records and paid off via special installments in 2017, at subsidiary Dexco.	24	24

16.1.2. Guarantees

(a) Judicial deposits

	Parent company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Tax	37	36	174	177
Labor	-	-	6	10
Civel	-	-	1	3
(-) Restricted judicial deposits	(5)	(5)	(27)	(31)
Net amount [1]	**32**	**31**	**154**	**159**

[1] It corresponds to amounts deposited by Itaúsa and subsidiaries, which, according to analyses conducted by legal advisors, were classified as possible and remote loss, and therefore not recognized in a corresponding provision.

(b) Other guarantees

	Parent company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Tax	4,422	4,420	4,562	4,553
Labor	-	-	86	78
Civel	-	-	2	2
Total – guarantees for lawsuits [1]	**4,422**	**4,420**	**4,650**	**4,633**

[1] Other guarantees pledged, for some lawsuits, such as performance bond and bank guaranty.

16.2. Contingent liabilities

ITAÚSA and subsidiaries are parties to pending tax, labor and civil lawsuits, which, based on the analyses conducted by legal advisors, were classified as possible losses and therefore not recognized in a corresponding provision, as follows:

		Parent company		Consolidated	
	Note	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Tax	16.2.1	322	318	996	1,007
Labor		-	-	12	44
Civil		-	-	58	56
Total		**322**	**318**	**1,066**	**1,107**

16.2.1. Tax

We highlight below the major disputes concerning contingent liabilities (possible losses):

	Consolidated	
	06/30/2026	12/31/2025
Income tax withheld at source, corporate income tax, social contribution, PIS and COFINS (request for offset was denied): Cases in which liquidity and certainty of credits generated upon calculation of these taxes and used in requests for offset not approved are discussed. [1]	387	352
Income tax/social contribution: Legal disputes over assessment notices for failure to collect alleged capital gains (revaluation reserve) for taxation in corporate operations involving partial spin-offs, with transfer of assets (land and forests) assessed at carrying amount and recorded in 2006 and 2009.	229	220
IRPJ and CSLL (deductibility of expense on interest on capital): Tax assessment notice issued by the Federal Revenue of Brazil demanding payment of Corporate Income Tax (IRPJ), Social Contribution on Net Profit (CSLL) and fines, for the disallowance of expenses incurred on the payment of interest on capital calculated in 2021.	91	86
PIS and COFINS (disallowance of credits): discussion on the restriction to the right to credits of certain inputs related to these contributions at subsidiarie Itautec.	29	63
ICMS (disallowance of credits): Disallowance of credits on parts and components, intermediate materials and packaging materials in the subsidiary Dexco.	63	62
ICMS: judicial and administrative disputes involving disallowance of credit, collection and fine in connection with ICMS, at subsidiary Dexco.	63	47
PIS and COFINS: Non-taxation of adjustment to inflation on compensation payments; disallowance of input (gas) credits; and untimely credit (chartered transport for employees-Covid-19), at subsidiary Dexco.	29	27
ICMS: Fine for tax accounting of ICMS credit registered in the corporate spin-off by Ideal Standard, in connection with the acquisition of the Queimados bathroom fixtures unit, in subsidiary Dexco.	-	23

[1] *At ITAÚSA, it corresponds to R$231 (R$232 on December 31, 2025).*

16.3. Contingent assets

ITAÚSA and subsidiaries are challenging in court the refund of taxes and contributions, as well as they are parties in civil lawsuits, in which they have rights or expect to have rights to receive.

The table below presents the major lawsuits whose chance of success is deemed probable according to analyses conducted by legal advisors. As these are contingent assets, the amounts corresponding to these lawsuits and their recording will be carried out in the manner and to the extent of the favorable decision when it becomes final and unappealable. Accordingly, these lawsuits are not recognized in the Financial Statements.

	Consolidated	
	06/30/2026	12/31/2025
Tax and Civil		
INSS – Social security contributions	71	69
PIS and COFINS	10	12
Profits abroad (withdrawal of the deposit)	22	10
Monetary adjustment of credits with Eletrobras	12	9
Collection/payment of extra judicially enforceable instruments	2	2
Others	16	24
Total	**133**	**126**

16.3.1. National Treasury Bonus – ("BTN")

In fiscal year 2020, ITAÚSA and subsidiary Itautec were granted a final court decision in a lawsuit filed that sought the recognition of credit resulting from the incorrect monetary adjustment applied by the Government upon redemption of the BTN acquired under Law No. 7,777/89, which provided for adjustment to be based on the Consumer Price Index (IPC) or exchange rate variation, at the plaintiff's choice. However, at the time of the redemption, this BTN index was changed to the Tax Adjustment Index (IRVF) and the exchange variation of the U.S. dollar due to the introduction of the Collor Plan and Law No. 8,088/1990, leading to an understated redeemed amount. The credit amount is being discussed at the execution of judgment phase and, after becoming final and unappealable, will be paid through a certificate of judgment debt of the government to be issued.

17. EQUITY

17.1. Capital

Capital is R$83,689 on June 30, 2026 (R$83,689 on December 31, 2025) represented by book-entry shares with no par value.

Capital is broken down as follows:

	06/30/2026					
	Common	%	Preferred	%	Total	%
Controlling group (Egydio de Souza Aranha family)	2,453,270,164	63.66	1,308,832,343	17.78	3,762,102,507	33.55
Other shareholders	1,400,363,848	36.34	6,044,883,621	82.13	7,445,247,469	66.39
Treasury shares	-	-	6,336,869	0.09	6,336,869	0.06
Total	**3,853,634,012**	**100.00**	**7,360,052,833**	**100.00**	**11,213,686,845**	**100.00**
Residents in Brazil	3,852,306,977	99.97	4,244,866,556	57.67	8,097,173,533	72.21
Residents abroad	1,327,035	0.03	3,115,186,277	42.33	3,116,513,312	27.79

	12/31/2025					
	Common	%	Preferred	%	Total	%
Controlling group (Egydio de Souza Aranha family)	2,453,270,164	63.66	1,317,119,832	17.90	3,770,389,996	33.62
Other shareholders	1,400,363,848	36.34	6,040,592,690	82.07	7,440,956,538	66.36
Treasury shares	-	-	2,340,311	0.03	2,340,311	0.02
Total	**3,853,634,012**	**100.00**	**7,360,052,833**	**100.00**	**11,213,686,845**	**100.00**
Residents in Brazil	3,852,088,647	99.96	4,526,477,847	61.50	8,378,566,494	74.72
Residents abroad	1,545,365	0.04	2,833,574,986	38.50	2,835,120,351	25.28

Preferred shares do not entitle their holders to vote, however, they provide the following advantages to their holders:

- Priority in the receipt of a non-cumulative annual minimum dividend of R$0.01 per share, ensuring a dividend at least equal to that of common shares; and

- The right, in a possible disposal of control, to be included in a public offering of shares so as to entitle them to a price equal to 80% of the amount paid for a share with voting rights, which is part of the controlling group.

By resolution of the Board of Directors the Capital may be increased by up to 13,500,000,000 shares, of which up to 4,500,000,000 are common shares and up to 9,000,000,000 are preferred shares.

17.2 Revenue reserves

	Parent company							
		Statutory reserves						
	Legal reserve	Dividend equalization	Increase in working capital	Increase in the capital of investees	Statutory revenue reserve	Reflected reserves	Proposed dividends / interest on capital	Total
Balance on 12/31/2024	**739**	**6,119**	**2,384**	**3,566**	**-**	**(8,069)**	**6,206**	**10,945**
Transfer between reserves	-	(6,119)	(2,384)	(3,566)	12,069	-	-	-
Recognition	824	-	-	-	3,217	-	-	4,041
Capitalization of reserves (Bonus Shares)	(739)	-	-	-	(1,761)	-	-	(2,500)
Cancellation of treasury shares of investees	-	-	-	-	(1,125)	-	-	(1,125)
Gain on changes in ownership interests in investees	-	-	-	-	711	-	-	711
Dividends and interest on capital	-	-	-	-	-	-	(6,206)	(6,206)
Expired dividends and interest on capital	-	-	-	-	3	-	-	3
Equity in the earnings of investees	-	-	-	-	66	(72)	-	(6)
Balance on 12/31/2025	**824**	**-**	**-**	**-**	**13,180**	**(8,141)**	**-**	**5,863**
Recognition	483	-	-	-	5,780	-	-	6,263
Equity in the earnings of investees reflecting investees' prior year adjustments	-	-	-	-	(656)	-	-	(656)
Loss on changes in ownership interest in investees	-	-	-	-	(85)	-	-	(85)
Expired dividends and interest on capital	-	-	-	-	1	-	-	1
Equity in the earnings of investees	-	-	-	-	-	587	-	587
Balance on 06/30/2026	**1,307**	**-**	**-**	**-**	**18,220**	**(7,554)**	**-**	**11,973**

17.3. Carrying value adjustment

	Parent company	
	06/30/2026	12/31/2025
Post-employment benefit	(745)	(739)
Fair value of financial assets	(962)	(742)
Foreign exchange variation on foreign investments	2,162	3,085
Hedge	(2,986)	(3,399)
Insurance Contracts	235	262
Total	**(2,296)**	**(1,533)**

The balances refer, in its substantially, to the equity method on the carrying value adjustments of subsidiaries, jointly-controlled companies and associates.

17.4. Treasury shares

In May 2026, ITAÚSA purchased the total of 5,000,000 preferred shares of its own issue, to be used within the scope of its Long-Term Incentive Plan, as approved by the Board of Directors on May 11, 2026.

In April and June 2026, the shares in connection with the first, second and third programs were delivered.

	Parent company	
	Number of shares	Value
	Preferred	
Balance on 12/31/2024	**2,890,452**	**(30)**
Delivery of shares – LTIP	(596,029)	7
Bonus shares	45,888	-
Balance on 12/31/2025	**2,340,311**	**(23)**
Acquisition of shares	5,000,000	(65)
Delivery of shares – LTIP	(1,003,442)	11
Balance on 06/30/2026	**6,336,869**	**(77)**

17.5. Distribution of profit, Dividends and Interest on capital

17.5.1. Distribution of profit

	Parent company	
	01/01 to 06/30/2026	01/01 to 06/30/2025
Profit	9,654	7,980
(-) Legal reserve	(483)	(399)
Calculation basis of dividends/interest on capital	**9,171**	**7,581**
Mandatory minimum dividend (25%)	**2,293**	**1,895**
Appropriation:		
Distribution to stockholders		
Interest on capital	3,391	2,230
Proposed interest on capital	-	977
Distribution to stockholders total	**3,391**	**3,207**
Revenue reserves	**5,780**	**4,374**
Total	**9,171**	**7,581**
Gross % belonging to stockholders	**36.97%**	**42.30%**

Shares of both types are included in profits distributed in equal conditions, after common shares are assured dividends equal to the annual minimum mandatory of R$0.01 per share to be paid to preferred shares.

The amount per share of dividends and interest on capital for the period 2026 is as follows:

	Date of payment (made or expected)	Amount per share		Amount distributed	
		Gross	Net	Gross	Net
Deliberated					
Interest on capital	04/01/2026	0.02424	0.02000	272	224
Interest on capital	07/01/2026	0.02424	0.02000	272	224
Interest on capital	08/28/2026	0.11600	0.09570	1,300	1,073
Interest on capital	08/28/2026	0.13800	0.11385	1,547	1,276
		0.30248	**0.24955**	**3,391**	**2,797**

17.5.2. Dividends and Interest on capital payable

	Parent company			Consolidated		
	Dividends	Interest on capital	Total	Dividends	Interest on capital	Total
Balance on 12/31/2024	**4**	**1,794**	**1,798**	**7**	**1,822**	**1,829**
Dividends and Interest on capital from previous years	5,425	622	6,047	5,427	622	6,049
Capital call	(523)	-	(523)	(523)	-	(523)
Deliberated dividends and interest on capital	8,522	3,468	11,990	8,581	3,468	12,049
Expired dividends and interest on capital	-	(3)	(3)	-	(3)	(3)
Payments	(13,412)	(5,462)	(18,874)	(13,418)	(5,488)	(18,906)
Balance on 12/31/2025	**16**	**419**	**435**	**74**	**421**	**495**
Deliberated dividends and interest on capital	-	2,927	2,927	6	2,927	2,933
Expired dividends and interest on capital	-	(1)	(1)	-	(1)	(1)
Payments	(1)	(639)	(640)	(64)	(640)	(704)
Balance on 06/30/2026	**15**	**2,706**	**2,721**	**16**	**2,707**	**2,723**

18. NET REVENUE

	Consolidated			
	04/01 to 06/30/2026	04/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025
Service and sales revenue				
Domestic market	2,379	2,245	4,481	4,233
Foreign market	445	426	883	851
	2,824	2,671	5,364	5,084
Deductions from revenue				
Taxes and contributions on sales	(518)	(479)	(987)	(923)
Returns and allowances	(75)	(71)	(127)	(137)
	(593)	(550)	(1,114)	(1,060)
Total	2,231	2,121	4,250	4,024

19. RESULT BY NATURE

	Parent company		Consolidated							
	General and administrative expenses (G&A)		Cost of products and services		Selling expenses		General and administrative expenses (G&A)		Total	
	04/01 to 06/30/2026	04/01 to 06/30/2025	04/01 to 06/30/2026	04/01 to 06/30/2025	04/01 to 06/30/2026	04/01 to 06/30/2025	04/01 to 06/30/2026	04/01 to 06/30/2025	04/01 to 06/30/2026	04/01 to 06/30/2025
Change in inventories of finished products and work-in-progress	-	-	931	1,065	-	-	-	-	931	1,065
Change in fair value of biological assets	-	-	41	72	-	-	-	-	41	72
Raw materials and consumables	-	-	(1,783)	(1,829)	-	-	-	-	(1,783)	(1,829)
Employee compensation and costs	(29)	(28)	(274)	(287)	(50)	(50)	(66)	(81)	(390)	(418)
Depreciation, amortization and exhaustion	(2)	(2)	(382)	(377)	(1)	(1)	(10)	(11)	(393)	(389)
Third-party services	(8)	(7)	-	-	(3)	(6)	(50)	(28)	(53)	(34)
Advertising expenses	(1)	(6)	-	-	(47)	(56)	(1)	(7)	(48)	(63)
Transport expenses	-	-	(6)	(6)	(163)	(155)	-	-	(169)	(161)
Commissions	-	-	-	-	(21)	(18)	-	-	(21)	(18)
Expected credit losses on doubtful accounts	-	-	-	-	(8)	(1)	-	-	(8)	(1)
Insurance	(3)	(2)	(5)	(4)	-	-	(3)	(3)	(8)	(7)
Other expenses	(2)	(2)	(205)	(269)	(23)	(19)	(13)	(11)	(241)	(299)
Total	(45)	(47)	(1,683)	(1,635)	(316)	(306)	(143)	(141)	(2,142)	(2,082)

		Parent company		Consolidated							
		General and administrative expenses (G&A)		Cost of products and services		Selling expenses		General and administrative expenses (G&A)		Total	
	Note	01/01 to 06/30/2026	01/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025
Change in inventories of finished products and work-in-progress		-	-	1,951	2,007	-	-	-	-	1,951	2,007
Change in fair value of biological assets	10	-	-	78	116	-	-	-	-	78	116
Raw materials and consumables		-	-	(3,472)	(3,521)	-	-	-	-	(3,472)	(3,521)
Employee compensation and costs		(58)	(53)	(545)	(558)	(97)	(99)	(138)	(158)	(780)	(815)
Depreciation, amortization and exhaustion		(4)	(4)	(698)	(652)	(3)	(2)	(20)	(22)	(721)	(676)
Third-party services		(15)	(14)	-	-	(6)	(12)	(87)	(53)	(93)	(65)
Advertising expenses		(2)	(8)	-	-	(87)	(113)	(3)	(9)	(90)	(122)
Transport expenses		-	-	(11)	(11)	(307)	(299)	-	-	(318)	(310)
Commissions		-	-	-	-	(39)	(34)	-	-	(39)	(34)
Expected credit losses on doubtful accounts		-	-	-	-	(19)	(9)	-	-	(19)	(9)
Insurance		(5)	(4)	(10)	(9)	-	-	(6)	(6)	(16)	(15)
Other expenses		(5)	(5)	(441)	(464)	(40)	(33)	(27)	(25)	(508)	(522)
Total		(89)	(88)	(3,148)	(3,092)	(598)	(601)	(281)	(273)	(4,027)	(3,966)

20. OTHER INCOME AND EXPENSES

	Note	Parent company				Consolidated			
		04/01 to 06/30/2026	04/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025	04/01 to 06/30/2026	04/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025
Withdrawal of sponsorship - PAI-CD Plan	23.1.1.1	-	-	-	-	147	-	147	-
Dividends and Interest on capital	5.1	-	-	109	136	-	-	109	136
Income from sale of PPE		-	-	-	-	51	3	57	5
Surplus - BD Plan	23.1.2	3	-	3	-	26	-	26	-
Operating receivables - suppliers		-	-	-	-	12	10	12	10
Earn-out and other agreements		7	-	7	(8)	7	-	7	(8)
Provision/Reversal for impairment – PPE and assets held for sale				-	-	(54)	-	(54)	-
Provision/Reversal for impairment loss	20.1	(23)	-	(22)	12	(23)	-	(22)	14
Donations - Instituto Itaúsa		(11)	(13)	(12)	(13)	(12)	(13)	(13)	(13)
Result of lawsuits		(5)	(5)	(11)	(7)	(7)	(9)	(10)	(15)
PIS/COFINS on other income		-	-	-	-	(4)	(3)	(6)	(7)
Fine related to ICMS credit disallowance				-	-	-	-	(5)	-
Amortization of customer portfolio		-	-	-	-	-	(1)	(1)	(2)
Gains/losses on sale of investments		-	-	-	(6)	(1)	(1)	-	(8)
Exclusion of ICMS from PIS/COFINS calculation basis		-	-	-	-	-	20	-	20
Others		-	2	3	(3)	(2)	(6)	8	6
Total		**(29)**	**(16)**	**77**	**111**	**140**	**-**	**255**	**138**

20.1. Provision for impairment – Parent Company

In May 2026, ITAÚSA acquired from its associate Aegea a 29.13% interest of the capital stock of Livorno Participações S.A. (“Livorno”) for the amount of R$23. Livorno was established as an outlet for the potential purchase of shares representing 30% of the capital stock of Companhia de Saneamento de Minas Gerais – Copasa MG.

In June 2026, following the rectification announced by Copasa MG, which set out the minimum price per share, ITAÚSA decided, together with the other Livorno shareholders, to refrain from submitting a new proposal in the share purchase process. As the funds contributed to Livorno were used to cover its auction participation expenses, a provision for impairment of this investment was recognized.

21. FINANCE RESULT

	Note	Parent company				Consolidated			
		04/01 to 06/30/2026	04/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025	04/01 to 06/30/2026	04/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025
Finance income									
Withdrawal of sponsorship - PAI-CD Plan	23.1.1.1	-	-	-	-	1,109	-	1,109	-
Interest income from financial investments		71	137	129	245	159	183	304	335
Fair value variation of marketable securities		7	45	58	45	7	45	58	45
Foreign exchange variation – assets		-	-	-	-	9	-	41	28
Interest and discounts obtained		-	-	-	-	2	2	6	5
Adjustment to judicial deposits		1	-	1	1	2	3	5	7
Other monetary adjustments		12	11	30	26	29	6	54	35
Updates - PIS/COFINS credits		-	-	-	-	2	29	4	33
Other finance income		-	-	-	1	-	6	-	12
Total Finance income		**91**	**193**	**218**	**318**	**1,319**	**274**	**1,581**	**500**
Finance costs									
Debt charges		(118)	(174)	(235)	(330)	(304)	(374)	(674)	(736)
Fair value variation of marketable securities		(68)	-	(68)	(55)	(68)	-	(68)	(55)
PIS/COFINS on finance income	21.1	(163)	(114)	(317)	(331)	(219)	(118)	(377)	(340)
Interest on lease liability		-	-	-	-	(3)	(3)	(6)	(5)
Foreign exchange variation – liabilities		-	-	-	-	(25)	(42)	(74)	(92)
Updates on provisions for proceedings		(27)	(26)	(55)	(47)	(28)	(26)	(57)	(47)
Other monetary adjustments		-	(3)	(5)	(12)	(7)	(5)	(15)	(16)
Transactions with derivatives		-	-	-	-	(80)	(11)	(111)	(24)
Other finance costs		-	-	-	-	(2)	(15)	(6)	(29)
Total Finance costs		**(376)**	**(317)**	**(680)**	**(775)**	**(736)**	**(594)**	**(1,388)**	**(1,344)**
Total Finance result		**(285)**	**(124)**	**(462)**	**(457)**	**583**	**(320)**	**193**	**(844)**

21.1. PIS/COFINS on finance income

This refers mainly to PIS/COFINS levied on the interest on capital.

22. EARNINGS PER SHARE

	Parent company and Consolidated			
	04/01 to 06/30/2026	04/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025
Numerator				
Profit attributable to controlling stockholders				
Preferred	3,441	2,668	6,335	5,237
Common	1,803	1,398	3,319	2,743
	5,244	**4,066**	**9,654**	**7,980**
Denominator				
Weighted average number of outstanding shares				
Preferred	7,355,171,178	7,324,922,970	7,356,441,850	7,292,068,413
Common	3,853,634,012	3,836,532,277	3,853,634,012	3,819,430,541
	11,208,805,190	**11,161,455,247**	**11,210,075,862**	**11,111,498,954**
Basic and diluted earnings per share (in Brazilian Reais)				
Preferred	0.46785	0.36429	0.86119	0.71817
Common	0.46785	0.36429	0.86119	0.71817

23. EMPLOYEE BENEFITS

23.1. Private pension plans

ITAÚSA and its controlled companies in Brazil are part of a group of companies that sponsor Fundação Itaúsa Industrial ("Foundation"), a nonprofit entity whose purpose is to operate private plans for the concession of annuities or supplementary income or benefits similar to those conferred by social security, being regulated by the competent agencies.

The Foundation manages the Defined Contribution Plan PAI–CD ("PAI-CD Plan") and the Defined Benefit Plan – BD ("BD Plan") and the employees have the option to voluntarily participate in PAI-CD Plan.

23.1.1. Defined Contribution Plan – PAI-CD Plan

This plan is offered to all employees of the sponsoring companies and had 6,016 participants on June 30, 2026 (5,793 on December 31, 2025).

There is no actuarial risk for the sponsoring companies in the PAI-CD Plan, that is, there is no additional payment obligation after the contributions are made. The regulation of the plan provides for the contribution of the sponsoring companies between 50% and 100% of the amount contributed by the employees.

Due to the surplus position of the plan, presented below, ITAÚSA and its controlled companies did not make any contributions in 2026 and 2025.

23.1.1.1. Employer's Pension Fund

It corresponds to contributions made by sponsors that remained within the plan, as participants have elected to redeem their funds or opted for early retirement, and these contributions are being used to offset future contributions, as set forth in the charter of the PAI-CD Plan.

The present value of future regular contributions, using the average percentage of the regular contribution of the sponsoring companies, was calculated by actuaries and is presented below:

	Parent company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Present value of obligations	(168)	(178)	(1,555)	(2,373)
Fair value of assets	183	193	1,724	3,818
Restriction in the recognition of assets (a)	-	-	(64)	(1,342)
Assets recognized (non-current)	**15**	**15**	**105**	**103**

(a) Withdrawal of sponsorship – PAI-CD Plan (Subsidiary Itautec)

In November 2023, the subsidiary Itautec informed the Foundation of its decision to terminate the adhesion contract and withdraw sponsorship from the PAI-CD Plan. Accordingly, a request to withdraw the sponsorship was filed with the National Superintendency of Closed Pension Plans (PREVIC), which, after reviewing the process, approved the transaction and authorized—via PREVIC Ordinance No. 446/2026—the allocation of the Pension Fund's assets to Itautec. The process approval changes no accrued rights of any participants and beneficiaries, which remain guaranteed in accordance with the regulations applicable to the PAI-CD Plan and supplementary pension legislation.

Following PREVIC's authorization, the Foundation initiated the procedures to finalize the withdrawal of sponsorship. As a result, Itautec recorded the amount receivable of R$1,256 - of which R$147 was recorded as a contra-entry to "Other income" (Note 20) and R$1,109 was recorded as a contra-entry to "Financial result" (Note 21) —, effectively received on July 1, 2026.

23.1.2. Defined Benefit Plan – BD Plan

The main purpose of this plan is the concession of benefits that, as a lifetime monthly income, are intended to supplement, under the terms of its regulation, the income paid by social security. This plan is considered extinguished because no new participants can be admitted to it.

The resources of the plan are converted into benefits in the event of retirement based on the time of contribution, special circumstances, age and disability, in addition to a retirement premium, lifetime monthly income and death annuity.

In June 2026, PREVIC approved the allocation of the Defined Benefit (DB) Plan's special reserve, to be returned to all sponsors in 36 monthly installments starting in June 2026, in the amount of R$4 for ITAÚSA and R$30 on a consolidated basis, of which R$3 and R$26, respectively, were recorded as a contra-entry to "Other income" (Note 20), with the remainder recorded as a contra-entry to "Financial result".

Due to the surplus position of the plan, ITAÚSA and its controlled companies do not expect to make any contributions in 2026.

24. SEGMENT INFORMATION

The disclosed operating segments reflect, in a consistent manner, the management of decision-making processes and the monitoring of results by the Executive Committee, the main operational decision-maker at ITAÚSA.

Companies in which ITAÚSA invests are independent to define different and specific standards in management and segmentation of their respective business.

The accounting policies for each segment are in compliance with used by ITAÚSA, in all its material respects. Segments have a diversified customer portfolio, with no concentration on revenue.

ITAÚSA's operating segments were defined in accordance with the reports presented to the Executive Committee. Segments included in the consolidated financial statements of ITAÚSA are as follows:

- **Dexco:** It has four business segments: (i) Metals and San Ware – manufactures and sells bathroom fixtures, fittings and showers traded under the Deca, Hydra and Elizabeth brands; (ii) Ceramic Tiles – manufactures and sells tiles under the Ceusa, Portinari and Castelatto brands; (iii) Wood Panels – manufactures and sells medium- and high-density wood panels, better known as MDP, MDF and HDF, under the Duratex brand and laminate flooring under Durafloor brand; and (iv) Dissolving Wood Pulp (DWP) - manufactures and sells in partnership with Austrian company Lenzing.

- **Others:** These refer to the information on Itautec and ITH Zux Cayman.

	Dexco	ITAÚSA	Other	(-) Elimination	Consolidated
Balance sheet			**06/30/2026**		
Total assets	19,087	102,557	1,874	(3,746)	119,772
Total liabilities	11,682	8,767	830	(89)	21,190
Total stockholders' equity	6,923	93,790	1,044	(7,967)	93,790
Statement of income			**01/01 to 06/30/2026**		
Net revenue	4,250	-	-	-	4,250
Domestic market	3,483	-	-	-	3,483
Foreign market	767	-	-	-	767
Equity in the earnings of subsidiaries	107	10,129	-	(882)	9,354
Finance result	(411)	(462)	1,068	(2)	193
Depreciation and amortization	(722)	(4)	-	-	(726)
Income tax and social contribution	35	(1)	(333)	-	(299)
Profit	87	9,654	868	(883)	9,726

	Dexco	ITAÚSA	Other	(-) Elimination	Consolidated
Balance sheet			**12/31/2025**		
Total assets	19,001	94,773	273	(2,860)	111,187
Total liabilities	11,793	6,018	24	(27)	17,808
Total stockholders' equity	6,847	88,755	249	(7,096)	88,755
Statement of income			**01/01 to 06/30/2025**		
Net revenue	4,024	-	-	-	4,024
Domestic market	3,276	-	-	-	3,276
Foreign market	748	-	-	-	748
Equity in the earnings of subsidiaries	218	8,412	-	(32)	8,598
Finance result	(393)	(457)	6	-	(844)
Depreciation and amortization	(676)	(4)	-	-	(680)
Income tax and social contribution	95	2	1	-	98
Profit	97	7,980	3	(32)	8,048

Even though Itaú Unibanco, Motiva, Alpargatas, Aegea, Copa Energia and NTS are not controlled companies and, therefore, are not included in the consolidated financial statements, Management reviews their information and consider them as a segment, as they are part of ITAÚSA's investment portfolio. Their activities and the summary of financial information are detailed as follows:

- **Itaú Unibanco:** it is a banking institution that offers, directly or by means of its subsidiaries, a broad range of credit products and other financial services to a diversified individual and corporate client base in Brazil and abroad.

- **Motiva:** operates infrastructure and mobility concession companies in Latin America in the highway concession, urban mobility, airports and services segments.

- **Alpargatas:** its activities include the manufacturing and sale of footwear and its respective components, apparel, textile items and respective components such as leather, resin and natural or artificial rubber.

- **Aegea:** is Brazil's largest private sanitation services companies.

- **Copa Energia**: It consolidates brands Copagaz and Liquigás that together account for 25% of LGP distribution in Brazil with operation in 24 Brazilian states and the Federal District.

- **NTS:** a natural gas transporter, by means of gas pipelines, that operates in the states of Rio de Janeiro, Minas Gerais and São Paulo, which account for to approximately 50% of the consumption of gas in Brazil. This system has connections with the Brazil-Bolivia gas pipeline, with liquefied natural gas (LNG) terminals and with gas processing units.

Balance Sheet (Consolidated)	06/30/2026					
Total assets	3,202,125	79,123	6,287	6,700	20,808	59,127
Total liabilities	2,974,099	61,071	2,668	3,206	24,588	55,590
Total stockholders' equity	217,779	17,744	3,619	3,493	(3,780)	689
Statement of Income (Consolidated)	**01/01 to 06/30/2026**					
Net revenue [1]	197,462	9,203	2,456	5,769	3,580	9,693
Domestic market	175,396	9,203	1,743	5,769	3,580	9,693
Foreign market	22,066	-	713	-	-	-
Equity in the earnings of subsidiaries	1,939	51	(11)	(8)	-	(268)
Finance result [2]	-	(1,587)	(42)	(75)	(698)	(2,782)
Depreciation and amortization	(3,745)	(852)	(122)	(106)	(218)	(879)
Income tax and social contribution	(2,783)	(738)	(48)	(150)	(686)	(592)
Net income attributable to controlling stockholders	23,615	2,040	332	459	1,543	(274)

(Note 11.2.4)

Balance Sheet (Consolidated)	12/31/2025					
Total assets	3,066,169	71,015	6,097	6,420	19,249	55,373
Total liabilities	2,851,093	54,732	2,773	3,272	23,303	50,679
Total stockholders' equity	204,501	15,791	3,324	3,148	(4,054)	356
Statement of Income (Consolidated)	**01/01 to 06/30/2025**					
Net revenue [1]	201,672	7,931	2,194	5,629	3,940	8,122
Domestic market	161,249	7,931	1,518	5,629	3,940	8,122
Foreign market	40,423	-	676	-	-	-
Equity in the earnings of subsidiaries	693	47	6	2	-	(533)
Finance result [2]	-	(1,483)	(36)	(103)	(673)	(1,526)
Depreciation and amortization	(3,642)	(716)	(131)	(86)	(222)	(598)
Income tax and social contribution	(438)	(133)	(8)	(85)	(929)	(750)
Net income attributable to controlling stockholders	21,644	1,442	200	295	1,840	301

[1] For Itaú Unibanco, this corresponds to: (i) Income from interest, yield and dividends; (ii) Adjustment to fair value of financial assets and liabilities; (iii) Income from foreign exchange operations and foreign exchange variations on transactions abroad; (iv) Service revenue; and (v) Income from insurance contracts and pension plan operations.

[2] Since Itaú Unibanco is part of the "Financial segment", finance income and costs are included in "Net revenue".

25. RELATED PARTIES

Transactions between related parties arise from the ordinary course of business and are carried out based at amounts and usual market rates prevailing on the respective dates, as well as under reciprocal conditions.

ITAÚSA has a "Policy for Transactions with Related Parties" approved by the Board of Directors that is aimed at establishing rules and procedures to assure that the decisions involving transactions with related parties and other situations with potential conflicts of interest are made so as to ensure reciprocity and transparency, thus guaranteeing to stockholders, investors and other stakeholders that the transactions were based on the best corporate governance practices. On August 9, 2021 Related-Party Committee was created with the objective of assessing and resolving in advance the feasibility of related-party transactions according to the criteria set forth in the said policy.

In addition to the amounts of dividends and interest on capital receivable (Note 8), and the corporate transaction carried out with Aegea (Note 20.1), the other balances and transactions between related parties are presented below:

	Note	Nature	Relationship	Parent company		Consolidated	
				06/30/2026	12/31/2025	06/30/2026	12/31/2025
Assets							
Cash and Cash equivalents				**1**	**-**	**16**	**5**
Itaú Unibanco S.A. [2]		Bank account and financial investments	Jointly-controlled company	1	-	16	5
Customers				**1**	**-**	**68**	**52**
Dexco		Rent	Controlled company	1	-	-	-
Mysa		Sales of goods	Indirect associated	-	-	39	43
Leo Madeiras		Sales of goods	Non-controlling stockholder of controlled company Dexco	-	-	21	5
LD Celulose		Sales of goods	Indirect associated	-	-	8	4
Other assets							
Fundação Itaúsa Industrial	23.1.1.1	Withdrawal of sponsorship – PAI-CD Plan	Others related parties	-	-	1,256	-
Total				**2**	**-**	**1,340**	**57**
Liabilities							
Debts				**(775)**	**(779)**	**(775)**	**(879)**
NTS Fund [1]		Commercial Notes	Others related parties	(775)	(779)	(775)	(779)
Itaú Unibanco S.A. [2]		Debts	Jointly-controlled company	-	-	-	(100)
Leases				**-**	**-**	**(45)**	**(44)**
Ligna Florestal		Agricultural lease contracts	Non-controlling stockholder of controlled company Dexco	-	-	(45)	(44)
Other liabilities				**-**	**(3)**	**(2)**	**(20)**
Itaú Unibanco S.A. [2]		Provision of services	Jointly-controlled company	-	-	(2)	(4)
Instituto Itaúsa		Donations	Others related parties	-	(3)	-	(3)
LD Celulose		Product supply	Indirect associated	-	-	-	(13)
Total				**(775)**	**(782)**	**(822)**	**(943)**

	Note	Nature	Relationship	Parent company		Consolidated	
				01/01 to 06/30/2026	01/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025
Profit or loss							
Net Revenue				**-**	**-**	**393**	**205**
Leo Madeiras		Sales of goods	Non-controlling stockholder of controlled company Dexco	-	-	189	130
Alma Cabocla Florestal SP		Sales of goods	Entity controlled by the indirect controlling shareholder	-	-	93	-
Mysa		Sales of goods	Indirect associated	-	-	67	67
LD Celulose		Sales of goods	Indirect associated	-	-	44	8
Cost of products and services				**-**	**-**	**(38)**	**(32)**
Ligna Florestal		Agricultural lease contracts	Non-controlling stockholder of controlled company Dexco	-	-	(4)	(4)
LD Celulose		Product supply	Indirect associated	-	-	(34)	(28)
General and administrative expenses				**(1)**	**(1)**	**(1)**	**(1)**
Itaú Corretora		Provision of services	Jointly-controlled company	(1)	(1)	(1)	(1)
Other income and expenses				**(8)**	**(10)**	**137**	**(12)**
Fundação Itaúsa Industrial	23.1.1.1	Withdrawal of sponsorship – PAI-CD Plan	Others related parties	-	-	147	-
Dexco		Revenue from rental	Controlled company	2	2	-	-
Fundação Itaú para Educação e Cultura		Revenue from rental	Others related parties	2	1	2	1
Instituto Itaúsa		Donations	Others related parties	(12)	(13)	(12)	(13)
Finance result				**(59)**	**(93)**	**1,050**	**(93)**
Fundação Itaúsa Industrial	23.1.1.1	Withdrawal of sponsorship – PAI-CD Plan	Others related parties	-	-	1,109	-
Itaú Unibanco S.A. [2]		Finance costs - Debentures	Jointly-controlled company	-	(38)	-	(38)
Fundo NTS [1]		Finance costs - Loans	Others related parties	(59)	(55)	(59)	(55)
Total				**(68)**	**(104)**	**1,541**	**67**

[1] On February 21, 2024, ITAÚSA entered into the Indenture of Book-Entry Commercial Notes in Three Series (Note 15.1), of the First Issuance with NTS Campos Elíseos Fundo de Investimento Renda Fixa Crédito Privado Investimento no Exterior ("NTS Fund"), whose sole unit holder is NTS.

[2] Refers to the commercial bank.

25.1. Guarantees offered

ITAÚSA is a guarantor of the following transactions:

				Parent company	
Related party	**Relationship**	**Type**	**Subject matter**	**06/30/2026**	**12/31/2025**
Dexco [1]	Controlled company	Surety	Debts	370	372
Itautec	Controlled company	Surety	Surety - Collateral in lawsuits	53	51
Águas do Rio Investimentos [2]	Associate	Disposal of shares	Debts	-	72
Total				**423**	**495**

[1] In March 2021, aiming to improve its liquidity and indebtedness profile, subsidiary Dexco executed a financing agreement with BNDES in the amount of R$697 (balance of R$553 as of June 30, 2026), of which 67% is secured by ITAÚSA.

[2] Although the investment has a zero carrying amount as of June 30, 2026 (Notes 12.2 and 12.2.4) and, therefore, there is no carrying amount to serve as a reference for the guarantee at that date, the guarantee remains in force and the shares held by ITAÚSA in Águas do Rio Investimentos remain subject to fiduciary assignment. It should be noted that the fair value of the shares held differs from the carrying amount of the investment.

25.2. Management compensation

	Parent company		Consolidated	
	01/01 to 06/30/2026	01/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025
Compensation	20	19	26	31
Payroll charges	3	3	3	5
Short-term benefits [1]	1	1	1	1
Share-based compensation plan	4	3	10	13
Total	**28**	**26**	**40**	**50**

[1] *Include: Medical and dental assistance, meal subsidy, and life insurance.*

26. NON-CASH TRANSACTIONS

In conformity with CPC 03 (R2) / IAS 7 – Statement of Cash Flows, any investment and financing transactions not involving the use of cash or cash equivalents should not be included in the statement of cash flows.

The investment and financing activities not involving changes in cash and therefore are not recorded in any account in the Statement of Cash Flows, are shown as follows:

	Parent company		Consolidated	
	01/01 to 06/30/2026	01/01 to 06/30/2025	01/01 to 06/30/2026	01/01 to 06/30/2025
Investing activities				
Dividends/Interest on capital resolved upon and not received	(2,497)	(1,734)	(2,431)	(1,731)
Dividends/Interest on capital reversal	22	-	22	-
Total	**(2,475)**	**(1,734)**	**(2,409)**	**(1,731)**
Financing activities				
Dividends/Interest on capital resolved upon and not paid	2,692	1,867	2,692	1,869
Capital increase with dividend/interest on capital credit	-	523	-	523
Derivatives	-	-	570	349
New lease contracts and amendments thereto	-	-	91	117
Treasury shares delivered – LTIP	11	6	11	6
Write-off of lease contracts	-	-	-	(9)
Total	**2,703**	**2,396**	**3,364**	**2,855**

27. SUBSEQUENT EVENTS

27.1. Dividends received from subsidiary Itautec

On July 1, 2026, ITAÚSA announced to the market via a Material Fact that it had received on that date from its subsidiary Itautec extraordinary dividends and interest on capital in the total net amount of R$911, arising, in turn, from amounts received by Itautec in connection with certificates of judgment debt of the Government (Note 9.1) and with the withdrawal of sponsorship from the PAI-CD Plan (Note 23.1.1.1).

27.2. Bidding for Minas Gerais State payroll management – Joint-controlled subsidiary Itaú Unibanco

On July 1, 2026, joint-controlled subsidiary Itaú Unibanco entered into an agreement in connection with the new bidding process conducted by the Minas Gerais State Government for the provision of payment services, for five years, to state civil servants and corporate contractors of the State legal entities, beginning on December 22, 2026.

The amount of R$2,188 was paid for the payroll management service, which will be recorded as intangible assets, with the recognition in result being deferred.

27.3. Repurchase of Level 1 Subordinated Financial Bills 1 – Jointly-controlled subsidiary Itaú Unibanco

On July 15, 2026, the jointly-controlled subsidiary Itaú Unibanco exercised the option to repurchase all perpetual Level 1 Subordinated Financial Bills issued between January 8 and January 16, 2019, in the amount of R$1,400. These financial bills used to comprise the Additional Capital of Itaú Unibanco's Referential Equity, and the repurchase had an impact of (0.1) p.p. on its Tier 1 capital ratio.

27.4. Sale of the retail portfolio in Colombia and Panama – Jointly-controlled subsidiary Itaú Unibanco

On July 31, 2026, after obtaining the regulatory approvals, the jointly-controlled subsidiary Itaú Unibanco, through Itaú Colombia S.A. and Itaú (Panamá) S.A., sold a portion of its retail portfolio (loans and deposits) to Banco de Bogotá S.A. and Banco de Bogotá (Panamá) S.A. for approximately R$2,500.

27.5. Disposal of assets – Subsidiary Dexco

On August 3, 2026, the subsidiary Dexco announced to the market that it had entered into a sale agreement for the disposal of the industrial unit located in Urussanga (SC), including land and part of the plant's equipment. The transaction value is R$170, with receipt expected for 2026, subject to the meeting of conditions precedent customary for transactions of this nature, including obtaining the approval from CADE, the Brazilian antitrust authority. Assets under this transaction are classified as "Non-current assets held for sale" under "Other assets", as negotiations for this operation were already underway as of the closing date of these interim financial statements

27.6. Capital increase in associate Aegea

On August 5, 2026, ITAÚSA announced to the market via a Material Fact the increase in its equity interest in Aegea. On the same date, a capital increase of R$2.100 was approved through the issuance of 37,979,634 new common shares at a price of R$55.29 per share, of which ITAÚSA subscribed 13,231,706 shares, totaling R$732. Upon completion of this capital increase, ITAÚSA's interest in Aegea increased from 13.27% to 14.01% of the total share capital.

The shareholders have five business days from the approval date to pay up the subscribed shares. The funds to be invested by ITAÚSA will be sourced from its own cash resources, and no significant effects on earnings are expected in the current fiscal year.

The investment in Aegea is part of ITAÚSA's efficient capital allocation strategy, reinforcing its ongoing commitment to creating value for its shareholders, investees, and society.

27.7. Payment of interest on capital

On August 10, 2026, ITAÚSA's Board of Directors approved the payment, on August 28, 2026, of interest on capital in the gross amount of R$2.8 billion (R$0.254 per share), corresponding to a net amount of R$2.3 billion (R$0.20955 per share), considering the withholding of 17.5% income tax at source, as previously disclosed:

- R$1.3 billion, or R$0.116 per share (R$0.0957 net per share), declared on March 16, 2026, based on the shareholder position at the close of business on March 19, 2026; and
- R$1.5 billion, or R$0.138 per share (R$0.11385 net per share), declared on June 15, 2026, based on the shareholder position at the close of business on June 18, 2026.

* * *

Report on review of parent company and consolidated interim financial statements

To the Board of Directors and Stockholders
Itaúsa S.A.

Introduction

We have reviewed the accompanying interim balance sheet of Itaúsa S.A. ("Company") as at June 30, 2026 and the related statements of income and comprehensive income for the quarter and six-month periods then ended, and the statements of changes in equity and cash flows for the six-month period then ended, as well as the accompanying consolidated interim balance sheet of the Company and its subsidiaries ("Consolidated") as at June 30, 2026 and the related consolidated statements of income and comprehensive income for the quarter and six-month periods then ended, and the consolidated statements of changes in equity and cash flows for the six-month period then ended, and explanatory notes.

Management is responsible for the preparation and presentation of these parent company and consolidated interim financial statements in accordance with accounting standard CPC 21, Interim Financial Reporting, of the Brazilian Accounting Pronouncements Committee (CPC), and International Accounting Standard (IAS) 34 - Interim Financial Reporting, of the International Accounting Standards Board (IASB). Our responsibility is to express a conclusion on these interim financial statements based on our review.

Scope of review

We conducted our review in accordance with Brazilian and International Standards on Reviews of Interim Financial Information (NBC TR 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Brazilian and International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying parent company and consolidated interim financial statements referred to above are not prepared, in all material respects, in accordance with CPC 21 and IAS 34.

Other matters - statements of value added

The interim financial statements referred to above include the parent company and consolidated statements of value added for the six-month period ended June 30, 2026. These statements are the responsibility of the Company's management and are presented as supplementary information under IAS 34. These statements have been subjected to review procedures performed together with the review of the interim financial statements for the purpose of concluding whether they are reconciled with the interim financial statements and accounting records, as applicable, and if their form and content are in accordance with the criteria defined in the accounting standard CPC 09 - "Statement of Value Added". Based on our review, nothing has come to our attention that causes us to believe that these statements of value added have not been properly prepared, in all material respects, in accordance with the criteria established in this accounting standard, and consistent with the parent company and consolidated interim financial statements taken as a whole.

São Paulo, August 10, 2026

PricewaterhouseCoopers
Auditores Independentes Ltda.
CRC 2SP000160/O-5

Tatiana Fernandes Kagohara Gueorguiev
Accountant CRC 1SP24528/O-6

OPINION OF THE SUPERVISORY COUNCIL

The effective members of the Supervisory Council 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 June 30, 2026 (“2nd Quarter/2026 Statements”), prepared in accordance with the applicable accounting standards and CVM regulations, which were reviewed by PricewaterhouseCoopers Auditores Independentes Ltda. (“PwC”), as Itaúsa’s independent auditors.

Having verified the accuracy of all the elements appraised and considering the (i) the clarifications provided by the Itaúsa’s management; (ii) the favorable recommendation of the Audit Committee; and (iii) the report of PwC on the review of the 2nd Quarter/2026 Statements, issued without reservations, the effective members of the Supervisory Council 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), August 10, 2026. (signed) Guilherme Tadeu Pereira Junior - President; Giselle Cilaine Ilchechen Coelho, Michael Gordon Findlay, Rosana Passos de Pádua and Vivianne Cunha Valente – Councilors.

ALFREDO EGYDIO SETUBAL
Investor Relations Officer

SUMMARIZED MINUTES OF THE MEETING OF THE BOARD OF OFFICERS HELD ON AUGUST 10, 2026

DATE, TIME AND PLACE: on August 10, 2026, at 1:00 p.m., held at office the **ITAÚSA S.A.**, located at Avenida Paulista, 1938, 5th floor, in the city and state of São Paulo.

CHAIR: Alfredo Egydio Setubal, CEO.

ATTENDANCE: all members of the Executive Committee, with the presence of Managing Officers invited to participate in the meeting.

RESOLUTIONS ADOPTED: following due examination of the individual and consolidated interim financial statements, accompanied by the management report, for the second quarter of 2026, which were favorably recommended by the Finance Council, the **Board of Officers unanimously resolved** and pursuant to the provisions in sub-section V and VI, of paragraph 1st, of Article 27 of CVM Resolution 80/22, as amended, to declare that:

(i) it has reviewed, discussed and agrees with the opinions expressed in the unqualified review report issued by PricewaterhouseCoopers Auditores Independentes Ltda., as Company's independent auditor; and

(ii) it has reviewed, discussed and agrees with the individual and consolidated interim financial statements for the quarter ended June 30, 2026.

CLOSING: there being no further matters to discuss, these minutes were read, approved and electronically signed by the members of the Executive Committee. São Paulo (SP), August 10, 2026. (signed) Alfredo Egydio Setubal - CEO; Alfredo Egydio Arruda Villela Filho, Ricardo Egydio Setubal and Rodolfo Villela Marino – Executive Vice Presidents.

ALFREDO EGYDIO SETUBAL
Investor Relations Officer