

IGUATEMI S.A.

Corporate Taxpayer (CNPJ/ME) 60.543.816/0001-93

Commercial Register (NIRE) 35.300.027.248

MATERIAL FACT

5th Swap Agreement Program

Iguatemi S.A. ("**Iguatemi**" or "**Company**"), pursuant to the provisions of CVM Resolution No. 44, of August 23, 2021, hereby informs its shareholders and the market in general that, considering the approaching of the end of the term for settlement of the *total return equity swap* agreement (i) whose execution was approved by the Board of Directors on March 3, 2023 ("**4th Swap Agreement Program**"), the Company's Board of Directors approved the execution of new *total return equity swap agreement* having as referential the Units issued by the Company with the purpose of capturing the potential increase in the value of the Company's shares ("**5th Swap Agreement Program**").

In accordance with the conditions of the 5th Swap Agreement Program, that will be terminated, the Swap Agreement subject of the 5th Swap Agreement Program shall observe the limits and conditions indicated below:

- (i) Maximum exposure: The Swap Agreement may be entered into by the Company up to a total maximum amount of BRL 120,000,000.00 (one hundred and twenty million reais) which could generate an exposure of up 5,491,991 Units (corresponding to 5,491,991 common shares and 10,983,982 preferred shares), considering the closing price of the Company's Units on September 2, 2024;
- (ii) Deadline for Settlement: The Swap Agreement, once entered into, shall be settled by the Company within 18 months as of this date, that is, March 3, 2026.

The Swap Contracts may be entered into having as referential Units, and the Company shall observe, in any event, the limits provided for in CVM Resolution No. 77/22 ("CVM Resolution 77"), particularly the conditions for the Swap Agreement to be entered into based on the approval of the Board of Directors of the Company, as well as the limit of maintaining up to 10% (ten percent) of outstanding shares in treasury, pursuant to CVM Resolution 77.

The execution, by the Company and/or IESC, of instruments of guarantee in favor of the financial institutions with which the Company enters into the Swap Agreements, was also approved. In addition, the Board authorized the Management to take the necessary measures to terminate the 4th Swap Agreements Program as of the settlement of the contracts concerning the 5th Swap Agreements Program.

The transaction of the 5th Swap Agreements Program shall comply with the terms and conditions described in Annex I to the minutes of the Board of Directors meeting held on this date, which contains the information set forth in Annex G of CVM Resolution No. 80/22.

São Paulo, September 3, 2024.

Iguatemi S.A.

Guido Barbosa de Oliveira
CFO and Investor Relations Officer