

GERDAU S.A.
Corporate Taxpayer ID (CNPJ): 33.611.500/0001-19
Company Registry (NIRE): 35300520696
Publicly Held Company

EXCERPT FROM THE MINUTES OF THE BOARD OF DIRECTORS MEETING HELD AT THE REGISTERED OFFICE LOCATED AT AVENIDA DOUTORA RUTH CARDOSO, 8.501, 8º ANDAR, CONJUNTO 2, PINHEIROS, IN THE CITY AND STATE OF SÃO PAULO, ON FEBRUARY 23, 2026, AT 11:00 A.M.

Election of the Executive Board

The Board of Directors took cognizance of the resignation submitted by Mr. Carlos Eduardo Vieira da Silva from his position as Executive Officer of the Company, effective as of March 2, 2026. The Board of Directors thanked Mr. Carlos Eduardo Vieira da Silva for his significant contributions to the Company.

*The Board of Directors unanimously approved the election of Mr. **Rafael Gamboa Lopes**, Brazilian, married, mechanical engineer, Identity Document (RG) no. 112349535 IFP/RJ, Individual Taxpayer ID (CPF) no. 050.151.296-96, with business address at Av. Dra. Ruth Cardoso, 8.501, 8º andar, conjunto 2, Pinheiros, in the city and state of São Paulo, CEP 05425-070, as Vice President, with term of office until the Annual Shareholders' Meeting that will deliberate on the accounts for the fiscal year 2025.*

The instrument of investiture and clearance certificate signed by the Executive Officer elected will be filed at the registered office of the Company.

The meeting was attended by all members of the Board of Directors, pursuant to the Charter, and was presided over by André Bier Gerdau Johannpeter, with Leandro Miana Telles acting as secretary.

Signatures: André Bier Gerdau Johannpeter (Chairman), Claudio Johannpeter and Guilherme Chagas Gerdau Johannpeter (Vice Chairmen), Gustavo Werneck da Cunha, Claudia Sender Ramirez and Alberto Fernandes (Board Members) and Leandro Miana Telles (Secretary).

This is a free translation of the original minutes drawn up in the company's records.

São Paulo, February 23, 2026.

Leandro Miana Telles
Secretary