



**GERDAU S.A.**

Corporate Tax ID (CNPJ/MF): 33.611.500/0001-19

Registry (NIRE): 35300520696

**MATERIAL FACT**

**GERDAU S.A.** (B3: GGBR / NYSE: GGB) (“Company”), pursuant to paragraph 4 of article 157 of Federal Law 6.404/76 and on terms of Resolution 44 issued by the Securities and Exchange Commission of Brazil (CVM) on August 23, 2022, informs its shareholders and the market in general that the Board of Directors, at a meeting held on this date, approved the cancellation of 225,000 common shares (GGBR3) and 7,380,000 preferred shares (GGBR4) issued by the Company, with no par value and no reduction in the amount of capital.

As a result of this cancellation, the Company's capital is now divided into 717,138,819 common shares and 1,268,017,330 preferred shares, with no par value. The respective amendment to article 4 of the Bylaws, to reflect the new number of shares, shall be resolved at a Shareholders' Meeting to be called in due course.

Management emphasizes that the current share buyback plan, as disclosed via Material Fact on February 23, 2026, remains in effect.

São Paulo, April 27, 2026.

**Rafael Dorneles Japur**

Vice-President and Investor Relations Officer