

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

**MINUTES OF THE 224th MEETING OF THE FISCAL COUNCIL**

**Date and place:** On April 28, 2025, at 9:30 am. The meeting was held via the *Microsoft Teams* application, being considered for all purposes as held at the headquarters of Gerdau S.A. (“Company”) at Av. Doutora Ruth Cardoso, 8.501, 8o. andar, in the city and state of São Paulo.

**Convocation and matters discussed:** Via e-mail and in accordance with the agenda previously approved by the elected board members.

**Attendance:** All Full Members elected at the Annual Shareholders' Meeting held on April 10, 2025, Ms. Elvira Baracuhy Cavalcanti Presta and Messrs. Gilberto Carlos Monticelli and Denisio Augusto Liberato Delfino.

**Topics discussed:**

**Issuance of the Opinion of the Fiscal Council on the merger of Gerdau Summit Aços Fundidos e Forjados S.A. (“Summit”)** – The Fiscal Council of the Company analyzed (i) the Valuation Report prepared by the specialized company Meden Consultoria Empresarial Ltda. for the evaluation of the Net Book Equity of Gerdau Summit Aços Fundidos e Forjados S.A. to be merged into the Company; (ii) the terms and conditions of the merger established in the Protocol and Justification of Merger entered into between Summit and the Company; (iii) the Management Proposal that will be submitted for approval by the Extraordinary Shareholders' Meeting to be convened on May 30, 2025 to deliberate on the merger of Summit into the Company.

The Fiscal Council, after examining the documents described above, expressed a favorable opinion on the merger of Gerdau Summit Aços Fundidos e Forjados S.A. into the Company, issuing the report that will be included in these minutes as its **Annex I.**

**Closure:** There being nothing more to record, these minutes were drawn up and, read and approved, are signed by all the Fiscal Council Members.

São Paulo, April 28, 2025.

Denisio Augusto Liberato Delfino

Elvira Baracuhy Cavalcanti Presta

Gilberto Carlos Monticelli

**ANNEX I TO THE MINUTES OF THE 224th MEETING OF THE FISCAL COUNCIL**

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**OPINION OF THE FISCAL COUNCIL**

The Fiscal Council of Gerdau S.A. ("Company"), in a meeting held on this date, in the exercise of the functions conferred upon them by art. 163, III of Law 6404/76 and by the Company's Bylaws, reviewed the Management Proposal, the Protocol and Justification of Merger of Gerdau Summit Aços Fundidos e Forjados S.A. by the Company, dated April 28, 2025, as well as the Valuation Report prepared by Meden Consultoria Empresarial Ltda., and expressed its opinion that the aforementioned Management Proposal for the merger of Gerdau Summit Aços Fundidos e Forjados S.A. into Gerdau S.A. can be submitted for deliberation by the Extraordinary Shareholders' Meeting of the Company.

São Paulo, April 28, 2025.

Denisio Augusto Liberato Delfino

Elvira Baracuhy Cavalcanti Presta

Gilberto Carlos Monticelli