

**GERDAU S.A.**

Tax ID (CNPJ/ME) 33.611.500/0001-19

Registry (NIRE): 35300520696

METALÚRGICA GERDAU S.A.

Tax ID (CNPJ/ME) 92.690.783/0001-09

Registry (NIRE): 35300520751

NOTICE TO SHAREHOLDERS**PAYMENT OF DIVIDENDS**

We would like to inform our Shareholders that Gerdaul S.A. and Metalúrgica Gerdaul S.A. (collectively, the "Companies") Boards of Directors approved, on this date, the payment of Dividends as an anticipation of the minimum payment for the current fiscal year of 2026. The amount will be paid according to the dates listed below:

Company	Record Date	Ex-Dividend Date	Payment Date	Value per Share Common and Preferred Dividends
METALÚRGICA GERDAU S.A.	05/13/2026	05/14/2026	06/10/2026	R\$ 0.08
GERDAU S.A.	05/13/2026	05/14/2026	06/09/2026	R\$ 0.18
GERDAU S.A. (ADR)	05/15/2026	05/15/2026	06/16/2026	R\$ 0.18

The payments will be made by the share depository institution, BTG Pactual Serviços Financeiros S/A DTVM, through automatic credit for those shareholders who have provided their CPF/CNPJ registration number (Tax ID) and respective bank account. Additional information can be obtained through escrituracao.acao@btgpactual.com.

The dividends not claimed within a period of 3 (three) years, counting from the date they were made available to the shareholders, will prescribe and revert in favor of the Companies (Brazilian law 6.404/76, article 287, section II, item a).

São Paulo, April 27, 2026.

Rafael Dorneles Japur

Vice President and Investor Relations Officer