

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

**MINUTES OF THE BOARD OF DIRECTORS MEETING HELD ON MARCH 28, 2024, AT 10:00 A.M., 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.**

1. The meeting was attended by all the members of the Board of Directors of the Company, pursuant to the Charter, and was presided over by Guilherme Chagas Gerdau Johannpeter, with Rafael Lebensold acting as secretary.
2. The Board of Directors unanimously approved the English version of the Financial Statements for the fiscal year ended December 31, 2023. The Portuguese version was approved by the Board of Directors on February 20, 2024 and includes the comparison year 2021. It will be incorporated into Form 20-F, as required by the U.S. Securities and Exchange Commission (SEC).
3. No other issue was addressed. Signatures: Presiding Board: Guilherme Chagas Gerdau Johannpeter (Chairman) and Rafael Lebensold (Secretary). Directors: Guilherme Chagas Gerdau Johannpeter (Chairman), André Bier Gerdau Johannpeter (Vice Chairman) and Claudio Johannpeter (Vice Chairman), Gustavo Werneck da Cunha, Claudia Sender Ramirez, Alberto Fernandes and Márcio Hamilton Ferreira (Directors).

Declaration:

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

São Paulo, March 28, 2024.

Rafael Lebensold  
Secretary