GERDAU S.A.
CNPJ nº 33.611.500/0001-19
NIRE: 35300520696

COMUNICADO AO MERCADO

A **GERDAU S.A.** (B3: GGBR / NYSE: GGB) (“Companhia”), em atendimento ao disposto no parágrafo 6º do artigo 12 da Resolução CVM No 44/2021, comunica que recebeu, em 21 de agosto de 2026, a informação anexa a este comunicado, encaminhada por Bank of America Corporation, referente a REDUÇÃO DE PARTICIPAÇÃO ACIONÁRIA.

São Paulo, 10 de setembro de 2026.

Rafael Dorneles Japur
Diretor Vice-Presidente e
Diretor de Relações com Investidores

GERDAU S.A.
Corporate Tax ID (CNPJ/MF): 33.611.500/0001-19
Registry (NIRE): 35300520696

NOTICE TO THE MARKET

GERDAU S.A. (B3: GGBR / NYSE: GGB) (“Company”), pursuant to paragraph 6 of article 12 of CVM Resolution No. 44/2021, hereby informs that it received, on August 21, 2026, the correspondence attached to this notice, sent by Bank of America Corporation, regarding a DECREASE IN EQUITY INTEREST.

São Paulo, September 10, 2026.

Rafael Dorneles Japur
Vice-President and
Investor Relations Officer

CVM 5% REPORT

21 August 2026

GERDAU SA
Mariana Velho Dutra
Av. das Nações Unidas, 8501 – 8º andar
Pinheiros, São Paulo/SP
CEP 05425-070
Email: inform@gerdau.com

Bank of America Corporation - Disclosure on the Acquisition of Material Equity Holding in GERDAU SA

Dear Sir or Madam,

1 For the purposes of Section 12 of the Brazilian Securities Exchange Commission ("CVM") Resolution No. 44, dated as of August 23, 2021, as amended ("**Resolution No. 44**"), the undersigned, Bank of America Corporation ("**Bank of America**"), hereby informs that on 21 August 2026, its holdings reduced to below 5% and held through various subsidiaries:

- Physically settled shares that total 51,975,760 representing 4.12% of the total outstanding 1,261,042,330 issued by GERDAU SA ("**Company**").

GERDAU SA – Preferred Shares (Ticker: GGBR4, ISIN: BRGGBRACNPR8)	
Cash Settled Positions	
Long Derivatives	**242,542**
Short Derivatives	**(1,429,351)**
Total Cash Settled Position	**242,542**
Total % Holdings	**0.02%**

Physically Settled Positions	
Long Stock	**39,641,660**
Short Stock	**(33,456,813)**
Long Derivatives	**12,334,100**
Short Derivatives	**(11,983,400)**
Total Physically Settled Position	**51,975,760**
Total % Holdings	**4.12%**

2 Bank of America further requests the Company Investors' Relations Officer disclose the following information to CVM through the Occasional Periodic Information System ("**IPE Online**"), following Resolution 44 and CVM's Annual Circular Letter, as amended:

(i) Bank of America Corporation is a corporation validly existing under the laws of the State of Delaware, USA, with registered offices located at Bank of America Corporate Center 100 North Tryon Street, Charlotte, NC 28255 USA, with the IRS Employer Identification Number 56-0906609;

(ii) Bank of America holds the equity positions through various subsidiaries that may acquire the securities solely for investment or client facilitation purposes; however, Bank of America does not seek a change of control or a change in the management structure of the Company;

(iii) Bank of America has holdings totaling to physically settled 51,975,760 and cash settled 242,542 shares;

(iv) No debenture convertible into shares issued by the Company is held by Bank of America;

(v) No agreement or contract regulating the exercise of voting rights or purchase and sale of securities issued by the Company was executed by Bank of America; and

(vi) The equity positions in the Company are held by non-resident subsidiaries of Bank of America represented by [CITIBANK DTVM SA] (CNPJ No.: [33.868.597/0001-40]).

We look forward to hearing from you with regard to the request above. Please do not hesitate to contact us with any further questions or comment on the above at the following contact:

Andres Ortiz
Global Regulatory Enterprise Position Monitoring and Disclosures
Bank of America Corporation
Phone: (980).825.9256
andres.ortiz_custodio@bofa.com

Yours faithfully,

Andres Ortiz
Director
Bank of America Corporation