

1. OBJECTIVES

This Policy establishes guidelines that foster respect for human rights in all business activities.

Gerdau's Human Rights Policy fully endorse and support the Universal Declaration of Human Rights, the Declaration on Fundamental Principles and Rights at Work of the International Labor Organization, and the United Nations Guiding Principles on Business and Human Rights.

2. SCOPE

This Policy applies to all business operations of Gerdau and all relations with stakeholders, especially suppliers, clients, employees, communities, regulatory agencies, financial markets, the media, and related parties.

Gerdau also maintains, as an extension of this Policy, corporate guidelines applicable to its business divisions that detail the responsibilities and procedures to be followed for achieving the goals proposed by each of them.

3. DEFINITIONS

Human rights, according to the United Nations (UN), are rights inherent to all human beings, regardless of race, sex, nationality, ethnicity, language, religion, or any other condition. Human rights are based on recognizing the dignity and value of each person.

They are universal rights, and as such must be applied to all human beings equally and without discrimination.

Human rights include the right to life and freedom, freedom of speech and expression, and work and education, among many the other rights established in the Universal Human Rights Declaration.

4. GUIDELINES

The guidelines described in this document apply to all activities in which Gerdau is engaged and are aligned with our principles of "Doing What is Right," "Diverse and Inclusive Environment" and "Safety Above All." They promote relationships based on ethics and respect, with diversity, in a safe workplace in which all people are heard, respected, and given opportunities.

5. PRACTICES RELATED TO HUMAN RIGHTS

5.1 DIVERSITY AND INCLUSION

We believe in diversity as the foundation of respect for people and their unique characteristics. Valuing differences in the organization is recognizing that, in a plural society, we must include the most diverse expressions of identity, gender, race, and ethnicity and sexual orientation, as well as persons with disabilities.

We are committed to equal opportunities and do not condone any kind of prejudice or discrimination of people based on gender, race, sexual orientation, nationality, social class, religion, age, or disability. We incorporate into our culture the awareness of our employees and measures to combat discrimination. We do not tolerate any kind of discrimination and/or harassment, including moral or sexual harassment.

5.2 HUMAN AND ORGANIZATIONAL DEVELOPMENT

All employees have access to learning initiatives that contribute to the safe performance of their tasks and to their personal and professional development. Over the course of their careers at Gerdau they are offered opportunities for developing new skills to afford a continuous learning process.

We approach learning holistically, connecting practical experiences, including with others, to theoretical learning. We develop our organizational culture to ensure a physically and psychologically safe workplace that fosters satisfaction, recognition, and space for self-development. We provide the environment and conditions for our teams to work in alignment with the purpose of the Organization.

5.3 OCCUPATIONAL HEALTH AND SAFETY

To Gerdau, the safety of people is a principle that supersedes all of its other purposes and priorities. No result is more important than protecting people's lives.

"Safety above all" is the top priority among Gerdau's principles. The Company maintains a safe and healthy workplace for its employees and invests regularly in improving working conditions and training. It maintains a series of internal health and safety requirements and complies with all legislation of the countries where it operates.

5.4 LISTENING AND PREVENTION CHANNELS

We promote education, training, dialogue, and empathy to help our employees act proactively to protect and value human rights.

We practice openness through direct channels with leadership and exercise active listening and transparency with all our employees by using tools to map their perceptions and encouraging engagement to continually improve the workplace climate.

We foster respect and dignity for all our stakeholders and reinforce that acts of prejudice and discrimination are not condoned. All attitudes of our employees must be based on ethics and a commitment to the purpose, Code of Ethics and Conduct, and principles of the company.

Gerdau encourages its internal and external stakeholders to report any cases of suspected violations of human rights, its Code of Ethics and Conduct and its policies and guidelines through the Ethics Channel, a tool that ensures confidentiality, non-retaliation, investigation of all events, and anonymity of the whistleblower.

The imposition of sanctions on cases of violation of the Code of Ethics and Conduct and the Policies and Guidelines of the Company is envisaged in its corporate guidelines regarding disciplinary sanctions.

5.5 HUMANE WORKING CONDITIONS

We are committed to maintaining a workplace free from harassment, intimidation, or any other type of violence. Any kind of harassment or intimidation is unacceptable, including all forms of improper behavior with sexual, abusive, aggressive, humiliating, discriminatory, or intimidating connotations.

We promote human rights in all our areas of influence, including our production chain and in our relations with suppliers, clients, and other stakeholders. We take adequate precautions to identify and eliminate any risk contrary to the principles of human rights.

5.7 FREEDOM OF ASSOCIATION

We respect the right to freely associate. Every employee can choose to be represented and join trade unions, social, religious or political movements, or other organizations without causing embarrassment or fear.

We guarantee a healthy and respectful workplace that is open to dialogue, always in compliance with the laws in force.

5.8 SUPPLIER CHAIN

Gerdaul recognizes the importance of its role in stimulating and raising awareness throughout its entire chain with regard to responsible management and sustainable development. We strive to forge commercial relations with partners that share our principles and values. We share our Code of Ethics and Conduct with our entire chain to ensure the adherence of our suppliers to our practices and policies.

Gerdaul prohibits and renounces any practice of forced, child or compulsory labor, or labor analogous to slavery, as well as activities involving the sexual exploitation of children and adolescents (Note: should we add "or any person" not just children and adolescents?) in its value chain and in that of its partners and suppliers.

5.9 PUBLIC COMMITMENTS

We contribute to promoting and strengthening the topic of human rights through not only our practices, but also the following commitments, conventions, and voluntary partnerships:

- a) Universal Declaration of Human Rights;
- b) UN Global Compact and Sustainable Development;
- c) Conventions of the International Labor Organization (ILO);
- d) Brazilian Child and Adolescent Statute;
- e) National Registry of Companies Committed to Ethics and Integrity (Pro-Ethics Company Registry);
- f) Friend of Children Company;
- g) B System;
- h) Conscientious Capitalism Institute;

- i) Program for Gender and Race Equality;
- j) Declaration of Corporate Commitment to Combat Sexual Violence against Children and Adolescents, jointly with the Brazilian Federal Office of Human Rights;
- k) Program for the Protection of Childhood and Adolescence and Na Mão Certa Program;
- l) LGBTI+ Companies and Rights Forum;
- m) Corporate Coalition for Racial and Gender Equality;
- n) Compact for Inclusion of Persons with Disabilities;
- o) Business Coalition to End Violence Against Women and Girls;
- p) Women's Empowerment Principles (UN Women).

These commitments, which are also part of our Sustainability Policy, reinforce our engagement in the defense of children and youth rights, combating all forms of discrimination, moral, and sexual harassment, promoting diversity, , rigorously managing topics related to occupational safety for employees and contractors, and respecting the freedom to associate in trade unions and the right to collective bargaining.

6. MISCELLANEOUS

This Human Rights Policy was reviewed and approved at a Meeting of the Board of Directors of the Company on December 06th, 2022 and is effective immediately.
