

**USINAS SIDERÚRGICAS DE MINAS GERAIS S/A - USIMINAS**  
**CNPJ/MF 60.894.730/0001-05**  
**NIRE 313.000.1360-0**

Minutes of the Ordinary Meeting of the Fiscal Council ("*Conselho Fiscal*") of Usinas Siderúrgicas de Minas Gerais S/A - USIMINAS, held on February 13<sup>th</sup>, 2025, at 9AM, through videoconference.

**Attending Members:** Paulo Frank Coelho da Rocha, Chairman of the Fiscal Council; Wanderley Rezende de Souza, Sérgio Carvalho Campos, André Leal Faoro e João Arthur Bastos Gasparino da Silva.

**Agenda**

**1. Analyze and Issue an opinion on: (i) the feasibility study for the recovery of deferred tax asset; (ii) the impairment test and its assumptions; (iii) the Management Report; (iv) the Financial Statements of the fiscal year ended December 31<sup>st</sup>, 2024; (v) the allocation of the Company's 2024 results** – The representatives of Usiminas' Finance and Investors Relations Vice-Presidency presented: (i) the feasibility study for the recovery of deferred tax asset; (ii) the impairment test and its assumptions; (iii) the Management Report; (iv) the Financial Statements of the fiscal year ended December 31<sup>st</sup>, 2024; and (v) the allocation of the Company's 2024 results, in accordance with the material available at the Governance Portal.

The Fiscal Council unanimously issued the Opinion attached hereto with its conclusions on the matters and unanimously considered that the Feasibility Study for the Recovery of Deferred Tax Asset is adequate.

**2. Presentation of the Independent Audit Report regarding the Financial Statements of 2024** – The EY representatives presented their unqualified ("clean") report and without adjustments regarding the Financial Statements of the fiscal year ended December 31<sup>st</sup>, 2024, with no questions from the Fiscal Council members.

**Adjournment** - There being no further business the Meeting was adjourned and these minutes drawn-up, duly signed by the present members and by the Secretary. Belo Horizonte, February 13<sup>th</sup>, 2025.

**FISCAL COUNCIL OPINION**

Usinas Siderúrgicas de Minas Gerais S.A. – USIMINAS' Fiscal Council, in compliance with its legal and statutory provisions, analyzed: (i) the Management Report; (ii) the Financial Statements of the fiscal year ended December 31<sup>st</sup>, 2024; and (iii) the allocation of the Company's 2024 results. Based on the examinations held, and also considering the unqualified ("clean") opinion of the Independent Auditors (EY), as well as the information and clarifications received during the year, hereby issues the opinion that the referred documents are able to be appreciated by the Company's Annual Shareholders Meeting.

Belo Horizonte, February 13<sup>th</sup>, 2025.

**Paulo Frank Coelho da Rocha**  
Chairman

**Sérgio Carvalho Campos**

**Wanderley Rezende de Souza**

**André Leal Faoro**

**João Arthur Bastos Gasparino da Silva**

**Sara Cardoso Vinhal**  
Secretary