

USINAS SIDERÚRGICAS DE MINAS GERAIS SA – USIMINAS

Publicly Traded Company

CNPJ/MF 60.894.730/0001-05

NIRE 313.000.1360-0

MATERIAL FACT

Usinas Siderúrgicas de Minas Gerais SA – USIMINAS (“Usiminas” or “Company”), in compliance with the provisions of paragraph 4 of article 157 of Law No. 6,404/1976, and based on CVM Resolution No. 44/2021, hereby informs its shareholders and the market in general that, at a meeting held on this date, its Board of Directors approved the change of the functional currency used by the Company from the Real to the US Dollar, to be effective in its financial statements prepared with a base date from January 1, 2026. This change aims to more faithfully reflect the economic substance of the Company's activities, considering the economic environment in which it operates.

In accordance with applicable regulations, the Company will continue to use the Real as the presentation currency for its financial statements. Therefore, the amounts recorded in the statements prepared in the new functional currency will be converted to Reais for presentation and disclosure purposes.

Belo Horizonte, February 12, 2026.

Diego Eduardo García

Vice President of Finance and Investor Relations