

Environmental **Product Declaration**



THE INTERNATIONAL EPD® SYSTEM



In accordance with ISO 14025:2006 and EN 15804:2012+A2:2019 for:

Reinforcing Steel Bar Gerdau GG 50

GSP (Araçariguama) and Fabrication Shop facilities From

GERDAU ACOS LONGOS S.A



The International EPD® System EPD registered through the fully aligned Programme:

regional programme: Hub EPD Brasil. More information at

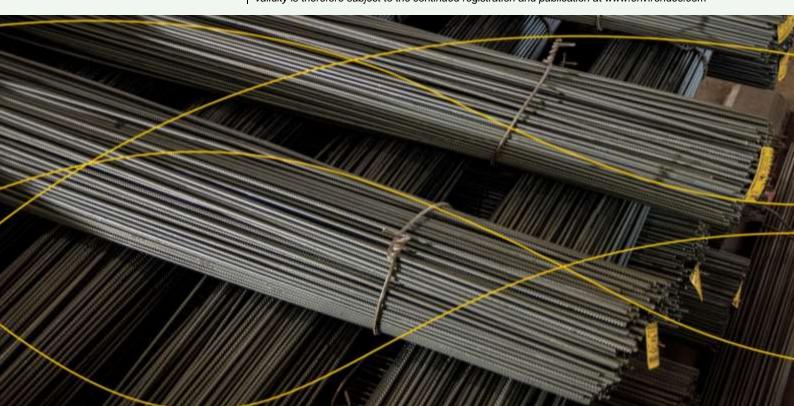
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General information

Programme information

Programme:	The International EPD® System. More information at
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Address:	EPD International AB
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Accountabilities for PCR, LCA and independent, third-party verification

Product Category Rules (PCR)

CEN standard EN 15804 serves as the Core Product Category Rules (PCR)

Product Category Rules (PCR): PCR 2019:14 version 1.11 (Construction Products) and UN CPC code 4124 - Bars and rods, hot-rolled, of iron or steel

PCR review was conducted by: Claudia A. Peña from ADDERE Research & Technology. Mobile: +56 9 9359 9210. E-mail: cpena@addere.cl

Life Cycle Assessment (LCA)

LCA accountability: Carolina Alves, Thays Sampaio, Peter Shonfield, Augusto Mello; ERM Brasil Ltda.

Third-party verification

Independent third-party verification of the declaration and data, according to ISO 14025:2006, via:

Third-party verifier: Claudia A. Peña; ADDERE Research & Technology

recririology

Approved by: The International EPD® System

The EPD owner has the sole ownership, liability, and responsibility for the EPD.

EPDs within the same product category but from different programmes may not be comparable. EPDs of construction products may not be comparable if they do not comply with EN 15804. For further information about comparability, see EN 15804 and ISO 14025.





Company information: Gerdau Corporation and Operations in Brazil

Owner of the EPD GERDAU ACOS LONGOS S.A.

Contact

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Description of the organization

With a history spanning 122 years, Gerdau is Brazil's largest and one of the leading producers of long steel in the Americas and of special steel in the world. In Brazil, Gerdau produces flat steel and iron ore for its own use. Gerdau also has a new business division, Gerdau Next, which fosters entrepreneurship in segments adjacent to the steel industry. Guided by its purpose of empowering people who build the future, Gerdau has operations in nine countries and over 30 000 direct and indirect employees. Gerdau is the largest recycling company in Latin America and uses scrap as an important input, with 71% of the steel it produces made from scrap. Every year, Gerdau transforms 11 million tonnes of scrap into a variety of steel products. Gerdau also is the world's largest charcoal producer, with over 250 hectares of planted forests in the state of Minas Gerais. As a result of its sustainable production matrix, Gerdau currently has one of the industry's lowest average greenhouse gas emissions (CO₂e). Gerdau's shares are listed on the São Paulo (B3), New York (NYSE) and Madrid (Latibex) stock exchanges.

Faced with an increasingly growing scenario for sustainable / green buildings and the requirements in relation to the products used in these types of constructions, Gerdau felt the need to start the certification of its products, in order to become competitive in this market in relation to its competitors. To achieve this goal, a Life Cycle Assessment (LCA) from cradle-to-gate was performed to support the preparation of EPD.

Product-related or management system-related certifications

All the products in this study follow the specifications of the ABNT NBR 7480 standards - Steel bars and wires for concrete reinforcement - that provides definitions regarding bar and wire diameters, tolerances, geometric configurations (ribs), mechanical properties, identification and test methods; and also the specifications of ABNT NBR 6118: Design of concrete structures - Procedure. GG 50 has compulsory certification by INMETRO. Furthermore, the producing plants have ISO 14001 – Environmental Management Systems and ISO 9001 - Quality Management System certification that certifies the ability to provide products and services that meet the requirements of customers, statutory, and applicable regulations, in order to increase customer satisfaction.

Name and location of production site(s)

- Gerdau Araçariguama Rebar production
 Location: Presidente Castelo Branco Highway W/O Number KM 52 Araçariguama Municipality, São Paulo State, Brazil
- Fabrication Shops Cut and Bent products

For the production of cut and bent products, the rebars manufactured at Araçariguama (GSP) plant are then sent to the Fabrication Shops, which are located in other nineteen sites as shown in Table 1:





Table 1: Locations of Gerdau's fabrication shops that supply cut and bent rebars

Production Unit	State	City
SC1	CE	Maracanaú
SPE	PE	Cabo De Santo Agostinho
USB1	BA	Simoes Filho
ZAJ2	SE	Aracaju
ZMA2	AL	Maceio
ZTH2	PI	Teresina
CT1	MG	Contagem
CGD	RJ	Rio De Janeiro
GOI	GO	Aparecida De Goiânia
ZVIT	ES	Serra
ZCBA	MT	Cuiabá
PIR	SP	São Paulo
ZRPO	SP	Ribeirão Preto
UAR1	PR	Araucaria
TIJ	SC	Tijucas
UFA	RS	Porto Alegre
ZXAP	SC	Chapeco
ZMAR	PR	Maringá
ZCGR	MS	Campo Grande





Product information: Reinforcing Steel Bar Gerdau GG 50

Product name

Reinforcing Steel Bar Gerdau GG 50.

Product identification

Hot rolled reinforcing bars (rebars) produced with low-carbon steel. The rebars are weldable, with ribbed surface and provided as cut and bent bar, straight or bent bars and in rolls.



Figure 1: Rebars produced by Gerdau

Table 2: GSP GG 50 Products

Product	Step
Rebar in roll	Lamination
Straight rebar (12m)	Lamination
Cut and Bent Rebar (6m)	Fabrication Shop

Product description

Reinforcing Steel Bar Gerdau GG 50 is rolled from continuous cast billets and is used in a wide range of construction projects as the framework for reinforced concrete. The Gerdau GG 50 is the Gerdau brand for rebar produced in the CA50 category. It is the union of the product description with the name Gerdau (GG - Gerdau Group) and "50" is the specification of how much tensile stress the product must withstand without plastic deformation (500 MPa or 50 kgf / mm²). Moreover, the CA50 category is described in a standard. CA - Reinforced Concrete.

Tables 3 and 4 represent the product technical specification and product composition.





Table 3: Technical specification for rebar produced by Gerdau

Nominal Diameter (ND) (mm)	Nominal Mass (kg/m)	Linear Mass Tolerance (%)	Characteristic Flow Resistance (fy) (MPa)	Resistance Limit (MPa)	Elongation at 10 Ø	Pin Diameter for Folding at 180° (mm)
6.3	0.245	+/- 6	500	1.10 x fy	8%	3 x DN
8.0	0.395	+/- 6	500	1.10 x fy	8%	3 x DN
10.0	0.617	+/- 6	500	1.10 x fy	8%	3 x DN
12.5	0.963	+/- 6	500	1.10 x fy	8%	3 x DN
16.0	1.578	+/- 5	500	1.10 x fy	8%	3 x DN
20.0	2.466	+/- 5	500	1.10 x fy	8%	6 x DN
25.0	3.853	+/- 4	500	1.10 x fy	8%	6 x DN
32.0	6.313	+/- 4	500	1.10 x fy	8%	6 x DN
40.0	9.865	+/- 4	500	1.10 x fy	8%	6 x DN

Table 4: Composition for rebar produced by Gerdau

Chemical composition	Quantity (%)
Iron	< 97
Manganese	< 0.008
Copper	< 0.004
Carbon	< 0.002
Others	< 0.015

Content declaration

Table 5: Dangerous subtances from the candidate list of SVHC for Authorisation

Dangerous substances from the candidate list of SVHC for Authorisation	EC No.	CAS No.	Weight-% per functional or declared unit
Not applicable			

The structural steel does not require packaging, and none was considered in the present study.

No dangerous substances from the candidate list of SVHC for authorization are present in the composition of Reinforcing Steel Bar Gerdau GG 50.

Rebar is used in reinforced concrete structures, such as buildings, bridges, viaducts, and other civil works to provide additional mechanical strength. The GG 50 rebars are available in the following formats: straight bars and cut and bent bars.

UN CPC code

4124 - Bars and rods, hot-rolled, of iron or steel.

Geographical scope

Brazil





LCA information: Life Cycle Impact Assessment

Declared unit

The declared unit of this study for rebar is 1 metric ton of fabricated rebar (GG50) for the reinforcement of concrete, produced in Gerdau facilities up to the gate.

Reference service life

Not applicable.

Time representativeness

LCA calculation bases on data from 2019, when new operating procedures were adopted that differed from those previously used in earlier years. Therefore, to best reflect the current operating conditions, the EPD results are based on the first six months of data from 2019. A data representativeness evaluation confirmed that an extrapolation from six months' operational data is reasonable.

Database(s) and LCA software used

All primary data used was based on the manufacturer's specific data inventory. For consistency, the background life cycle inventory data from secondary sources used in this LCA were obtained from the databases contained within the Gabi 9.2.1.68 software, either Gabi from Sphera 2020.1, Ecoinvent 3.7.1 and World Steel inventories 2021 (WSA 2021). Brazil specific data were preferably considered whenever available.

Description of system boundaries

This study is a cradle-to-gate (A1-A3) with modules C1-C4 and module D, carried out based on EN15804+A2 and the relevant PCR 2019:14 version 1.11 (Construction Products), which addresses the environmental aspects and potential environmental impacts from raw material acquisition to the point at which it leaves the gate of the GSP Facility (A1)/ Fabrication Shop (A3). The LCA also included the end-of-life stage, from the building de-construction/ demolition to the final disposal of the product of interest, and the potential benefits and loads beyond the system boundary, mandatory according to the PCR.

The life cycle stages descriptions are shown below in Figure 2. Modules declared, geographical scope, share of specific data (in GWP-GHG indicator) and data variation are presented in Table 6 (note that 'X' denotes inclusion in the LCA).

Adopted premises to fill data gaps

The following premises were considered in the study in order to fill data gaps:

- When specific transport distances from external suppliers to the factory were not available, a weighted average distance was used.
- When consumption data could not be directly measured in the plant, the input quantities were estimated based on the technical lists.
- At the manufacturing process in which disaggregated data was not available, physical allocation
 was performed to calculate the specific input values based on the production volumes and the
 total consumptions of the plant.



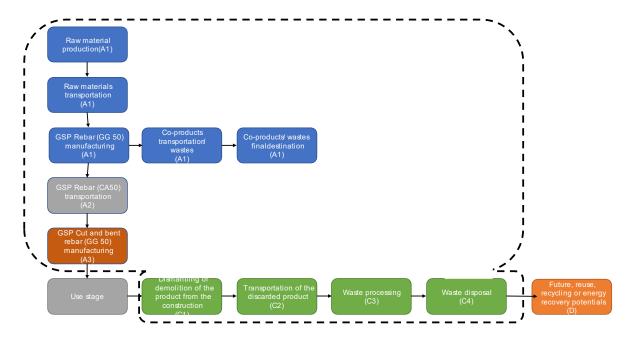


Figure 2: System boundary of the life cycle assessment for Reinforcing Steel Bar Gerdau GG 50

The life cycle stages included within the system boundaries are:

- A1 Primary raw material and alloys used for the manufacture of rebar; Scrap beneficiation, pig iron production, Melt Shop and Rolling Mill operations in GSP facility, as well as the transportation of all co-products/wastes from Gerdau to the final destination and waste disposal
- A2 Includes the outbound transportation of GSP rebars to the Fabrication Shop;
- A3 The cut and bent operations in the Fabrication Shop, which considered a 1.07% of process loss;
- C1 Dismantling of metal parts at deconstruction/demolition of buildings. It includes the diesel consumption for this step;
- C2 Accounts for part of the waste processing, e.g., to a recycling site and transportation of waste e.g. to final sorting yard or disposal;
- C3 Collection of waste fractions and waste processing of material flows intended for reuse, recycling and energy recovery. The assessment of concrete processing is not considered within this study;
- C4 Refers to waste disposal including physical pre-treatment and management of the disposal site; and
- D Contains potential benefits and loads from the recycling of rebar considered in module C3 (95%).

The electricity mix considered for this LCA was based on the GaBi dataset for Brazil, which is representative of the Brazilian energy matrix for the reference year.





Table 6: Description of the system boundary according to the PCR

	Pro	duct sta	age	prod	ruction cess age	Use stage					End of life stage			ge	Resource recovery stage		
	Raw material supply	Transport	Manufacturing	Transport	Construction installation	Use	Maintenance	Repair	Replacement	Refurbishment	Operational energy use	Operational water use	De-construction demolition	Transport	Waste processing	Disposal	Reuse-Recovery-Recycling- potential
Module	A 1	A2	А3	A4	A 5	В1	B2	В3	B4	B5	В6	В7	C1	C2	C3	C4	D
Modules declared	Х	Х	Х	ND	ND	ND	ND	ND	ND	ND	ND	ND	Х	Х	Х	х	Х
Geography	BR	BR	BR	-	-	-	-	-	-	-	-	-	BR	BR	BR	BR	BR
Specific data used		>90%		-	-	-	-	-	-	-	-	_	-	-	-	-	-
Variation – products		<1.0%1		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Variation – sites		<1.0%²		-	-	-	-	-	-	-	-	-	-	-	-	-	-

This EPD refers to multiple products. The scenarios included are currently in use and are representative for one of the most probable alternatives. Since the results for A1-A3 modules differed by less than ±1% for the GWP-GHG indicator, the worst-case product was selected to represent the rebar products manufactured by GSP facility. In the following tables, the results for each environmental impact indicator per declared unit are presented.³

² The percent variation of sites was calculated based on the difference between the weighted average results for the GWP-GHG indicator for each site.

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¹ The percent variation of products was calculated based on the difference between the worst and the best-case products, in terms of the GWP-GHG indicator.

³ The characterisation model and factors used in this study are in accordance with EN15804 for assessing the environmental impacts of construction products.





Environmental performance indicators⁴

Mandatory impact category indicators according to EN 15804

Table 7: Core environmental impact indicators

Results per declared unit											
Indicator	Unit	A1	A2	А3	Tot.A1-A3	C1	C2	C3	C4	D	
GWP-fossil	kg CO ₂ eq.	7.28E+02	3.76E+01	1.58E+01	7.81E+02	1.96E+00	5.94E+00	0.00E+00	2.47E+00	-3.32E+02	
GWP- biogenic	kg CO₂ eq.	2.99E+02	-7.53E-01	4.55E-02	2.99E+02	-4.69E-02	-1.48E-01	0.00E+00	-7.33E-02	-4.76E-01	
GWP- luluc	kg CO ₂ eq.	-1.59E+01	2.69E+00	2.50E-01	-1.30E+01	1.63E-01	5.03E-01	0.00E+00	2.40E-03	9.49E-03	
GWP- total	kg CO ₂ eq.	1.01E+03	3.95E+01	1.61E+01	1.07E+03	2.07E+00	6.30E+00	0.00E+00	2.39E+00	-3.33E+02	
ODP	kg CFC 11 eq.	1.36E-05	1.18E-15	2.21E-14	1.36E-05	4.05E-17	1.25E-16	0.00E+00	5.47E-15	7.26E-13	
AP	mol H ⁺ eq.	3.80E+00	2.71E-01	9.21E-02	4.16E+00	4.36E-03	1.33E-02	0.00E+00	7.92E-03	-7.41E-01	
EP- freshwater	kg PO₄³- eq.	9.85E-02	2.03E-04	9.41E-05	9.88E-02	1.23E-05	3.77E-05	0.00E+00	1.89E-06	-1.88E-04	
EP- freshwater	kg P eq.	3.02E-01	6.23E-04	2.89E-04	3.03E-01	3.76E-05	1.16E-04	0.00E+00	5.80E-06	-5.78E-04	
EP- marine	kg N eq.	8.45E-01	8.46E-02	1.62E-02	9.46E-01	1.93E-03	5.85E-03	0.00E+00	1.93E-03	-1.35E-01	
EP- terrestrial	mol N eq.	8.49E+00	9.05E-01	1.44E-01	9.54E+00	1.98E-02	6.02E-02	0.00E+00	2.11E-02	-1.37E+00	
POCP	kg NMVOC eq.	3.62E+00	2.17E-01	3.82E-02	3.87E+00	3.88E-03	1.18E-02	0.00E+00	6.10E-03	-5.57E-01	
ADP- minerals& metals	kg Sb eq.	1.57E-03	1.68E-06	2.90E-06	1.58E-03	9.35E-08	2.88E-07	0.00E+00	1.67E-07	-5.40E-03	
ADP-fossil	MJ	9.76E+03	4.96E+02	1.36E+02	1.04E+04	2.62E+01	8.05E+01	0.00E+00	3.53E+01	-2.86E+03	
WDP	m³	3.33E+03	1.14E-01	8.09E+00	3.34E+03	6.31E-03	1.94E-02	0.00E+00	-2.66E-02	-2.51E+01	
Acronyms	GWP-fossil = Global Warming Potential fossil fuels; GWP-biogenic = Global Warming Potential biogenic; GWP-luluc = Global Warming Potential land use and land use change; ODP = Depletion potential of the stratospheric ozone layer; AP = Acidification potential, Accumulated Exceedance; EP-freshwater = Eutrophication potential, fraction of nutrients reaching freshwater end compartment; EP-marine = Eutrophication potential, fraction of nutrients reaching marine end compartment; EP-terrestrial = Eutrophication potential, Accumulated Exceedance; POCP = Formation potential of tropospheric ozone; ADP-minerals&metals = Abiotic depletion potential for non-fossil resources*; ADP-fossil = Abiotic depletion for fossil resources potential*; WDP = Water (user) deprivation potential, deprivation-weighted water consumption* *: The results of these environmental impact indicator shall be used with care as the uncertainties on these results are high or as there is limited										

experience with the indicator

⁴ The estimated impact results are only relative statements which do not indicate the end points of the impact categories, exceeding threshold values, safety margins or risks.





Additional mandatory and voluntary impact category indicators

Table 8: GWP additional indicator

	Results per declared unit												
Indicator	Unit	A 1	A2	А3	Tot.A1-A3	C1	C2	С3	C4	D			
GWP- GHG⁵	kg CO₂ eq.	8.89E+02	3.64E+01	1.55E+01	9.41E+02	1.89E+00	5.73E+00	0.00E+00	2.26E+00	-3.17E+02			

Additional voluntary indicators e.g. the voluntary indicators from EN 15804 or the global indicators according to ISO 21930:2017

Resource use indicators

Table 9: Indicators describing resource use

				Results pe	er declared	l unit				
Indicator	Unit	A 1	A2	А3	Tot.A1-A3	C1	C2	С3	C4	D
PERE	MJ	1.68E+04	2.78E+01	2.53E+02	1.70E+04	1.67E+00	5.15E+00	0.00E+00	2.47E+00	2.22E+02
PERM	MJ	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
PERT	MJ	1.68E+04	2.78E+01	2.53E+02	1.70E+04	1.67E+00	5.15E+00	0.00E+00	2.47E+00	2.22E+02
PENRE	MJ	9.76E+03	4.96E+02	1.37E+02	1.04E+04	2.62E+01	8.05E+01	0.00E+00	3.53E+01	-2.86E+03
PENRM	MJ.	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
PENRT	MJ	9.76E+03	4.96E+02	1.37E+02	1.04E+04	2.62E+01	8.05E+01	0.00E+00	3.53E+01	-2.86E+03
SM	kg	7.75E+02	0.00E+00	0.00E+00	7.75E+02	0.00E+00	0.00E+00	0.00E+00	0.00E+00	1.91E+02
RSF	MJ	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
NRSF	MJ	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
FW	m ³	9.73E+01	2.68E-02	1.16E+00	9.84E+01	1.60E-03	4.93E-03	0.00E+00	4.72E-04	-5.87E-01
Acronyms	PERE = Use of ren primary energy res primary energy exc	ources used as luding non-ren	s raw materials ewable primar	s; PERT = Tota y energy reso	al use of renew urces used as	able primary or raw materials;	energy resource PENRM = Us	ces; PENRE = e of non-renev	Use of non-re wable primary	newable energy

resources used as raw materials; PENRT = Total use of non-renewable primary energy re-sources; SM = Use of secondary material; RSF = Use of renewable secondary fuels; NRSF = Use of non-renewable secondary fuels; FW = Use of net fresh water

⁵ The indicator includes all greenhouse gases included in GWP-total but excludes biogenic carbon dioxide uptake and emissions and biogenic carbon stored in the product. This indicator is thus almost equal to the GWP indicator originally defined in EN 15804:2012+A1:2013.





Waste indicators

Table 10: Environmental information describing waste categories

	Results per declared unit												
Indicator	Unit	A 1	A2	А3	Tot.A1-A3	C1	C2	C3	C4	D			
Hazardous waste disposed	kg	5.56E-06	4.36E-08	1.35E-07	5.74E-06	2.26E-09	6.95E-09	0.00E+00	1.60E-07	-3.66E-04			
Non- hazardous waste disposed	kg	7.37E+01	4.78E-02	1.04E-01	7.38E+01	2.50E-03	7.69E-03	0.00E+00	5.01E+01	3.41E+01			
Radioactiv e waste disposed	kg	1.54E-01	1.45E-04	6.31E-03	1.60E-01	4.39E-06	1.35E-05	0.00E+00	4.18E-04	1.02E-04			

Output flow indicators

Table 11: Indicators describing resource use

Results per declared unit										
Indicator	Unit	A1	A2	А3	Tot.A1-A3	C1	C2	С3	C4	D
Component s for re-use	kg	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
Material for recycling	kg	1.89E+02	0.00E+00	0.00E+00	1.89E+02	0.00E+00	0.00E+00	9.50E+02	0.00E+00	0.00E+00
Materials for energy recovery	kg	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
Exported energy, electricity	MJ	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00
Exported energy, thermal	MJ	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00	0.00E+00

Information on biogenic carbon content

Table 12: Information describing the biogenic carbon content at the factory gate

Results per declared unit							
BIOGENIC CARBON CONTENT	Unit	QUANTITY					
Biogenic carbon content in product	kg C	Around 0.5%					
Biogenic carbon content in packaging	kg C	-					

Note: 1 kg biogenic carbon is equivalent to 44/12 kg CO₂.

Reinforcing Steel Bar Gerdau GG 50 does not use packaging, and none is modelled in the present study (the final product is labelled and grouped using wire bundles).





Other environmental performance indicators

Table 13: Additional environmental impact indicators

Results per declared unit										
Indicator	Unit	A 1	A2	А3	Tot.A1-A3	C1	C2	C3	C4	D
PM	Disease incidences	5.73E-05	4.24E-06	1.17E-06	6.27E-05	5.35E-08	1.63E-07	0.00E+00	8.55E-08	-1.11E-05
IR	kBq U235 eq.	2.21E+01	1.75E-02	3.97E-01	2.25E+01	4.27E-04	1.31E-03	0.00E+00	5.94E-02	6.17E+00
ETF-fw	CTUe	3.50E+04	9.09E+02	7.71E+01	3.60E+04	5.24E+01	1.61E+02	0.00E+00	1.05E+01	-1.70E+01
HTP-c	CTUh	6.25E-07	1.46E-08	1.03E-08	6.50E-07	8.35E-10	2.57E-09	0.00E+00	1.21E-09	1.02E-07
HTP-nc	CTUh	1.14E-05	4.42E-07	1.31E-07	1.20E-05	2.44E-08	7.51E-08	0.00E+00	1.21E-07	-3.44E-06
SQP	Pt	4.26E+04	2.69E+02	1.25E+02	4.30E+04	1.63E+01	5.03E+01	0.00E+00	2.67E+00	7.70E+01
Acronyms	PM = Particulate matter emissions; IR = Ionizing radiation, human health; ETF-fw = Eco-toxicity (freshwater); HTP-c = Human toxicity, cancer effects; HTP-c = Human toxicity, non-cancer effects, SQP = Soil quality potential/ Land use related impacts									





Additional environmental information

The environment is a frequent topic at meetings of our Board of Directors and strategic ommittees. Our Sustainability Policy and Environmental Stewardship System reinforce our commitment to creating value for our stakeholders, and break down into measures to promote energy efficiency, reduce GHG emissions, water management, and reuse and recycle waste. They reinforce the company's commitment to creating value for its stakeholders, and are in line with global best practices and regulatory guidelines. These guidelines are cascaded to all company operations, and describe the procedures and responsibilities to be followed.

Gerdau is committed to being part of the solution to achieve a low-carbon economy, and has developed a medium and long term strategy to this end. For more information please check our commitment https://www2.gerdau.com.br/wp-content/uploads/2022/03/Gerdau_ING.pdf





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