

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

**FORM 12b-25
NOTIFICATION OF LATE FILING**

SEC FILE NUMBER: 001-11176
CUSIP NUMBER: 400491106

(Check one): Form 10-K Form 20-F Form 11-K Form 10-Q Form 10-D
 Form N-CEN Form N-CSR

For Period Ended: December 31, 2023

Transition Report on Form 10-K
 Transition Report on Form 20-F
 Transition Report on Form 11-K
 Transition Report on Form 10-Q

For the Transition Period Ended: _____

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

PART I — REGISTRANT INFORMATION

Grupo Simec, S.A.B. de C.V.

Full Name of Registrant

N/A

Former Name if Applicable

Calzada Lázaro Cárdenas 601

Address of Principal Executive Office (Street and Number)

Colonia La Nogalera, Guadalajara, Jalisco, Mexico 44440

City, State and Zip Code

PART II — RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reason described in reasonable detail in Part III of this Form could not be eliminated without unreasonable effort or expense;
 (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-CEN or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
 (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III — NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-CEN, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Grupo Simec, S.A.B. de C.V. (the "Company") hereby submits this Notification of Late Filing on Form 12b-25 concerning its Annual Report on Form 20-F for the fiscal year ending December 31, 2023 (the "Form 20-F"). The Company regrets its inability to file the Form 20-F within the designated timeframe due to ongoing additional procedures and analyses related to its disclosure, internal processes controls and the finalization of its financial statements for the year ended December 31, 2023. These procedures cannot be finalized by the prescribed due date without incurring unreasonable effort and expense.

The Company is diligently continuing these efforts to expedite the completion of the aforementioned procedures and anticipates filing the Form 20-F as promptly as possible.

PART IV — OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification

Mario Moreno Cortez

(Name)

011-52

(Area Code)

333770-6700

(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).

- Although the Company furnished a report with the Mexican securities regulator and published a press release through a service with widespread distribution, the Company did not furnish such press release with the Commission on Form 6-K disclosing the idling of its steelmaking operations at its Republic Steel mills in Canton, Ohio, and Lackawanna, New York. Yes No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

- Please refer to the results of operations for the first quarter of 2024, which was filed before the Commission on Form 6-K on April 26, 2024.

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Grupo Simec, S.A.B. de C.V.
(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date May 1, 2024

By /s/ Mario Moreno Cortez
Mario Moreno Cortez
Coordinator of Finance

INSTRUCTION: The Form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the Form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the Form.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).

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