

## ANNEX 1

<p style="text-align: center;"><b>Confirmation Letter</b> <b>to apply for withholding tax exemption under Art. 147 LIR</b></p>
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I / We hereby certify that *[please print shareholder's company name and legal form]*, with its registered address at *[please print shareholder's company address]*:

- 1. Is a shareholder falling within one of the categories below: (please tick the appropriate box)**
  - a) a collective entity covered by Article 2 of the European Council Directive 2011/96/UE on the common system of taxation applicable in the case of parent and subsidiary companies of different EU Member States as amended (the "EC Parent Subsidiary Directive"),
  - b) a fully taxable corporation which is resident of Luxembourg and is not covered by the appendix of Article 166, paragraph 10,
  - c) the Luxembourg State, a Luxembourg municipality or union of municipalities or a Luxembourg public collective undertaking,
  - d) a permanent establishment of a collective entity of any of the three categories above,
  - e) a collective entity which is fully subject to a tax similar to the Luxembourg corporate income tax and which is resident in a country with which Luxembourg has concluded a double tax treaty, and the Luxembourg permanent establishment of such an entity,
  - f) a corporation which is resident of the Swiss Confederation and is subject to Swiss corporate income tax without being exempt,
  - g) a corporation or a cooperative company which is resident of a EEA (European Economic Area) country, other than a EU Member State, and is fully subject to a tax similar to the Luxembourg corporate income tax,
  - h) a permanent establishment of a corporation or of a cooperative company which is resident in a EEA (European Economic Area) country, other than a EU Member State.
  
- 2. Will have held: (please tick the boxes) <sup>1</sup>**
  - directly and
  - for an uninterrupted period of at least twelve months at the dividend payment date,
  - a shareholding in ArcelorMittal S.A. representing at least 10% of the share capital or having an acquisition cost of at least EUR 1,200,000 (or its equivalent amount in a foreign currency) ("Qualifying Shareholding").
  
- 3. For EU shareholder falling within categories a) and d) above: (please tick the box)**
  - the allocation of the dividend is not abusive as defined in the GAAR<sup>2</sup>.
  
- 4. Has acquired the Qualifying Shareholding:**
  - on:** *[please insert the date of acquisition of the Qualifying Shareholding]*,
  - for an acquisition price of EUR:** *[please insert the acquisition price of the Qualifying Shareholding]*
  - representing a number of shares of:** *[please insert the number of shares representing the Qualifying Shareholding]*
  
- 5. At the ex-dividend date, is holding the following number of shares in ArcelorMittal S.A.:** *[please print the exact number of shares held at the ex-dividend date.]*
  
- 6. Is applying by the present letter for an exemption from withholding tax at source under Article 147 LIR.**

Certified on: *[please insert the date when the letter is signed]* By  
authorized representative(s):

\_\_\_\_\_  
*Signature(s) + please print the name and title of the authorized representative(s)]*

<sup>1</sup> By this statement, the Shareholders formally commit to maintain their Qualifying Shareholding in ArcelorMittal S.A. until the dividend payment date.

<sup>2</sup> The income is not allocated in the context of an arrangement or a series of arrangements which, having been put into place for the main purpose, or one of the main purposes, of obtaining a tax advantage that defeats the object or purpose of the EC Parent-Subsidiary Directive, are not genuine having regard to all relevant facts and circumstances."