



IMPORTANT NOTICE

The Depository Trust Company

B #:	23386-26
Date:	February 18, 2026
To:	All Participants
Category:	Tax Relief, Distributions
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	Tax Relief Country: Luxembourg Security: ARCELORMITTAL CUSIP: 03938L203 Record Date: 02/20/2026 Payable Date: 03/18/2026 Quick Refund CA Web Cut-Off: 03/04/2026 8:00 P.M. E.T

Participants can use DTC’s Corporate Action Web (CA Web) service to certify all, or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult TaxInfo respectively before certifying their instructions over the CA Web.

Important: Prior to certifying tax withholding instructions, participants are urged to read, understand, and comply with the information in the Legal Conditions category found on TaxInfo on the CA Web.

Questions regarding this Important Notice may be directed to GlobeTax 212-747-9100.

Important Legal Information: *The Depository Trust Company (“DTC”) does not represent or warrant the accuracy, adequacy, timeliness, completeness, or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays, or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental, or punitive damages.*

To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction

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ARCELORMITTAL has announced a cash dividend and Citibank, N.A. acts as a Depository for the company's New York Registry Shares ("NYRS") program.

Participants may use DTC's Corporate Actions Web ("CA Web") instructions tab to certify all or a portion of their position entitled to each applicable withholding tax rate. Use of this instruction method will permit entitlement amounts to be paid through DTC. By making submissions of such certifications the submitter warrants that it has the required authority to make them, that the party for which the submission is made is eligible therefore, and will indemnify, as applicable, Globe Tax Services, Inc., the applicable depository, the applicable custodian, and other acting, directly or indirectly, in reliance thereon, including for any inaccuracy therein.

On NYRS pay date, all holders will receive this dividend net of the full Luxembourgish statutory withholding tax of 15.00000% with the possibility to reclaim as outlined in this Notice.

PLEASE NOTE: BANK STATEMENT MUST BE RECEIVED BY GLOBETAX NO LATER THAN MARCH 19, 2026 IN ORDER TO FILE A QUICK REFUND CLAIM. SCANNED COPIES OF THE CERTIFICATES OF PAYMENT WILL BE ACCEPTED.

UNDER DOMESTIC TAX LAW, BENEFICIAL OWNERS WHO ARE NONINDIVIDUAL RESIDENTS DOMICILED IN THE EUROPEAN UNION WHO ARE ESTABLISHED IN THE NECESSARY LEGAL FORM, AND MEET CERTAIN SHAREHOLDING REQUIREMENTS, MAY BE ELIGIBLE FOR DOMESTIC TAX RELIEF BY SUBMITTING THE REQUIRED DOCUMENTATION. FOR FURTHER INFORMATION ON ELIGIBILITY AND DOCUMENTATION REQUIREMENTS, PLEASE SEE THE ELIGIBILITY MATRIX AND FREQUENTLY ASKED QUESTIONS.

DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
ARCELORMITTAL	03938L203	LU1598757687	Feb 20, 2026	Mar 18, 2026	Mar 18, 2026	1 : 1	USD 0.15000

FEES & DEADLINES

FILING METHOD	PAYMENT METHOD	CUSTODIAL FEE (USD)	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
QUICK REFUND	DTCC	N/A	UP TO \$ 0.01000 PER DR	N/A	<u>CA WEB / ESP ELECTION DEADLINE:</u> Mar 04, 2026 <u>ORIGINAL DOCUMENT DEADLINE:</u> Mar 06, 2026
LONG FORM	CHECK OR ACH	N/A	UP TO \$ 0.01000 PER DR	\$ 125.00000	Dec 01, 2027 5:00 PM ET

Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners

I/We have determined that the beneficial owner(s) of the shares (individual or legal entity) is eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

I/we hereby certify that I/we will indemnify Citibank, N.A. (and its agents) for any liability Citibank, N.A. (and its agents) may incur, including without limitations any sanctions-related liability such as fines, penalties, costs and/or fees relating to government inquiries, investigations, or enforcement actions, as a result of reliance upon information provided by such Participant in connection with a C.A. Web election, a claim for refund, or a failure to provide information requested by the Tax Authorities. Citibank, N.A. shall not be liable for failure to secure the refund. The Participant shall be liable for any loss due to foreign exchange fluctuation. The Participant agrees to immediately return to Citibank, N.A. any funds erroneously received as a result of an improper C.A. Web election or refund claim. In addition, the Participant agrees to pay any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

ELIGIBILITY MATRIX

Note: All information related to eligibility and documentation requirements can be found on the [ESP](#) site by visiting the relevant event and viewing the Eligibility Matrix. If you need access to ESP, please complete the [New User Registration](#) form, and our team of market experts would be pleased to help you get set up.

For each Country's general Eligibility Matrix, please see ESPs [Reference Guide](#).

ESP



CITIBANK offers ESP powered by GlobeTax, an electronic withholding tax submission system. This system allows for the secure and simplified transfer of beneficial owner level data from the Participant to GlobeTax and creates applicable documentation on the Participants' behalf.

Submit the data online through the web site below, print out the documents on letterhead, sign them, and mail them to GlobeTax, along with necessary required documents.

These claims should be submitted through the following website.

<https://ESP.GlobeTax.com>

Please contact us via the [ESP Service Desk](#) at 212-747-9100 if you have any questions about this process.

CONTACT DETAILS

PHONE NUMBER	800-628-4646 (+1 212 747 9100 from outside US)
FAX NUMBER	800-633-4646
GROUP EMAIL	LuxembourgESP@globetax.com
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL

Will this event be offered through ESP?

Yes. Luxembourg is now live within ESP and available for claim submission.

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL

<p>May Luxembourg residents benefit from the favorable rate?</p>	<p>Luxembourg citizens and foreign citizen tax residents in Luxembourg are not eligible to reclaim unless applying for withholding tax exemption under Domestic Tax Law (Article 147 LIR).</p> <p>For further information regarding Art. 147 LIR, please see the below FAQ and the Annex I.</p>
<p>How can I apply for withholding tax exemption under Article 147 LIR?</p>	<p>Eligible beneficial owners who may apply are non-individual (“Corporate”) residents domiciled in the European Union and:</p> <ul style="list-style-type: none"> • Established in the necessary legal form; • At the date at which the income is made available, has been holding directly for an uninterrupted period of 12 months either a) at least 10% of the share capital of ArcelorMittal S.A., or b) purchased shares in ArcelorMittal S.A. with an acquisition price of at least 1.2 million EUR, with the value of the position remaining above 1.2 million EUR for the duration of the holding period • For applicants who are not shareholders covered by the EC Parent-Subsidiary Directive and are not resident of Luxembourg, satisfactory evidence that they comply with the “subject to tax test” of Article 147 LIR. <p>Eligible beneficial owners must meet the above qualifying conditions and provide all documents as outlined on the eligibility matrix in order to receive exemption under Domestic Tax Law Article 147 LIR. The bank statements to be provided with the claim documentation should clearly display that the beneficiary’s direct shareholding meets the qualifying conditions as outlined above.</p> <p>For additional information, please review the “Annex I” document.</p>
<p>Is the Quick Refund process free of charge?</p>	<p>No, this tax reclaim assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. Citibank, N.A., undertakes no duty or obligation to provide this service, and may reject or decline any or all proposed electing participants or holders in its sole discretion. Fees will be charged for this service of up to \$0.01 per NY Registered Share with no minimum, and any other charges, fees or expenses payable by or due to Citibank, N.A. or its agents, including the custodian or to tax authorities or regulators. Fees paid to Citibank, N.A. may be shared with its agents and affiliates.</p>

Warning and Disclaimer:

The information and data contained in this Notice is based on information obtained from multiple sources believed to be reliable. However, Citibank, N.A. and its agents do not warrant or guarantee the accuracy or completeness of, nor undertake to update or amend, this information or data. We and our agents expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon any of this information or data. The information contained in this Notice is subject to change, including in the and subject to discretion of third parties, and/or pre-emption or being superseded by local market rules, and practices or actions taken by non-U.S. agents or tax authorities. Deadlines often differ from statutory deadlines. You should file claims as soon as possible, and at least six months prior to the specified deadline.