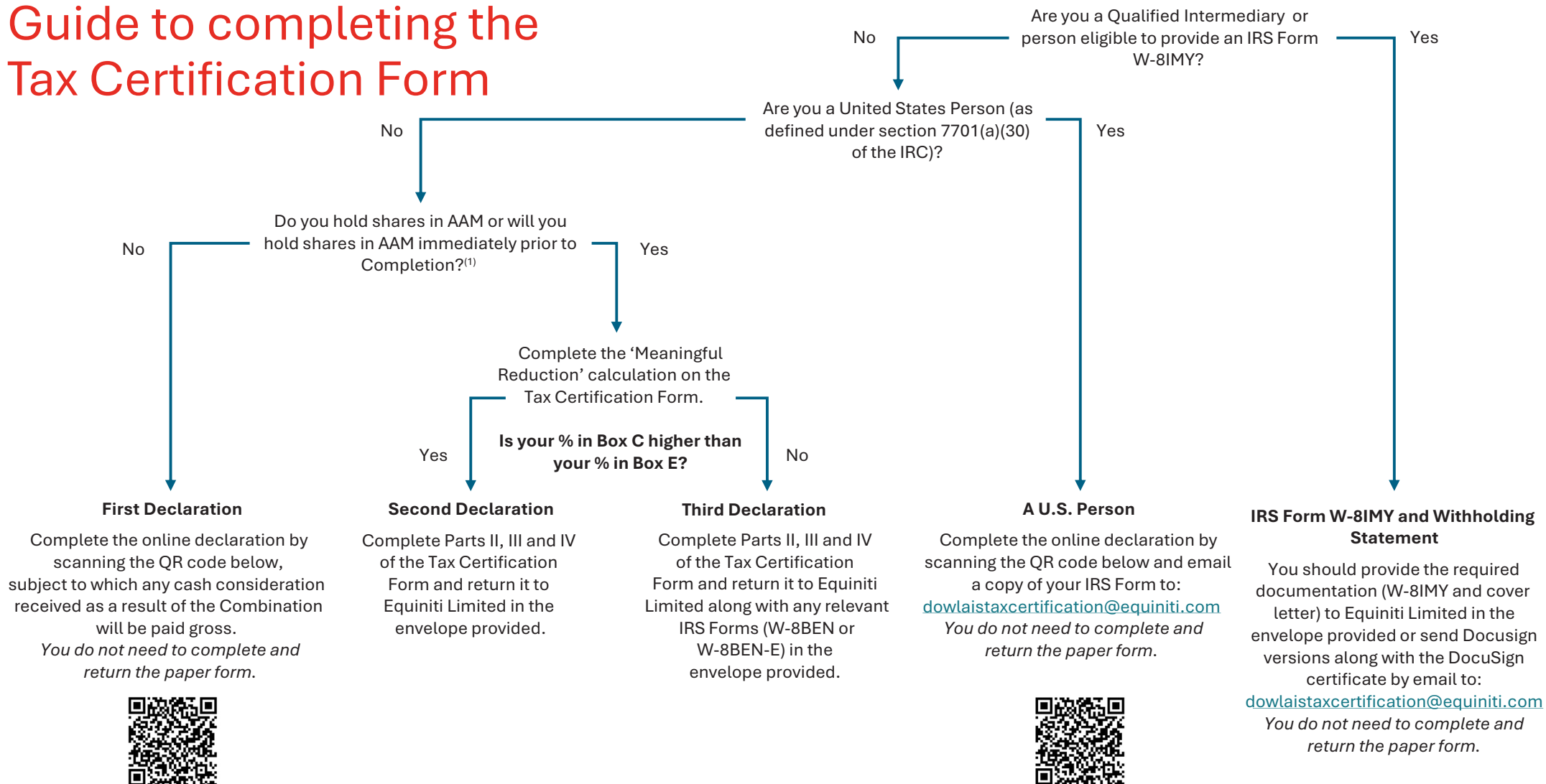


# Guide to completing the Tax Certification Form



**Note:** If you are unable to scan the QR code or complete the Online Certification Process (where applicable) please contact Equiniti's shareholder helpline using the details set out in the Scheme Document.

(1) Note, if you have elected for "more shares" under the Mix and Match Facility in respect of any of your holding of Dowlais Shares, you will not be able to make your declaration until after the Effective Date. You should wait to receive a further tax certification form and you will be able to provide your certification until Day P+40 calendar days, such that any withheld amounts are subsequently paid to you (subject to the declaration you make).

This Guide forms part of, and should be read in conjunction with, the Scheme Document. This Guide is being sent to Dowlais Shareholders to provide assistance with the Tax Certification Form. Defined terms used in this Guide shall have the same meanings given to them in the Scheme Document. This Guide is intended only as a guide to certain U.S. Tax considerations related to the Combination. Dowlais Shareholders are encouraged to read carefully the information in paragraph 17 of Part Two (Explanatory Statement) of the Scheme Document and the information set out in the Tax Certification Form. Dowlais Shareholders who are unsure as to how U.S. Tax considerations may impact them should consult an appropriately qualified independent professional adviser immediately.