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## **UNITED COMPANY RUSAL PLC**

*(Incorporated under the laws of Jersey with limited liability)*

**(Stock Code: 486)**

### **UPDATE ON INTERIM DIVIDEND**

Reference is made to the announcements of the Company dated 13 October 2015 and 16 October 2015 (the “**Announcements**”) in relation to the Interim Dividend. Terms used herein shall have the same meaning as defined in the Announcements.

The Company is a corporate tax resident of Cyprus. Under the laws of Cyprus, non-corporate shareholders who are natural persons and also tax residents of Cyprus will be subject to a 17% special contribution towards the national defense of Cyprus (the “**Special Contribution**”) in respect of dividends to be paid by the Company.

The Company will circulate to each of the non-corporate shareholders who are natural persons directly registered on the share registers of the Company on 29 October 2015 (the “**Concerned Shareholder(s)**”) a questionnaire for the purpose of, among other things, confirming whether such Concerned Shareholders are tax residents of Cyprus and subject to the Special Contribution.

The Company will be required to withhold an amount equal to the Special Contribution from the Interim Dividend to be paid to a Concerned Shareholder unless the completed questionnaire is returned to the Company and the procedure for confirming that the relevant Concerned Shareholder is not a tax resident of Cyprus is completed before the Payment Date.

If an amount equal to the Special Contribution is withheld from the Interim Dividend of a Concerned Shareholder and such Concerned Shareholder is not a tax resident of Cyprus, he or she may be entitled to a refund of that amount in accordance with procedures that will be separately communicated to the relevant Concerned Shareholders.

Any Cyprus tax-resident non-corporate shareholder who is a natural person shall remain solely liable for paying the Special Contribution on the Interim Dividend received, unless the Special Contribution is withheld from the Interim Dividend upon payment.

By Order of the Board of Directors of  
**United Company RUSAL Plc**  
**Aby Wong Po Ying**  
*Company Secretary*

30 October 2015

*As at the date of this announcement, the executive Directors are Mr. Oleg Deripaska, Mr. Vladislav Soloviev and Mr. Stalbek Mishakov, the non-executive Directors are Mr. Maxim Sokov, Mr. Dmitry Afanasiev, Mr. Len Blavatnik, Mr. Ivan Glasenberg, Mr. Maksim Goldman, Ms. Gulzhan Moldazhanova, Mr. Daniel Lesin Wolfe, Ms. Olga Mashkovskaya and Ms. Ekaterina Nikitina, and the independent non-executive Directors are Mr. Matthias Warnig (Chairman), Dr. Peter Nigel Kenny, Mr. Philip Lader, Ms. Elsie Leung Oi-sie, Mr. Mark Garber and Mr. Dmitry Vasiliev.*

*All announcements and press releases published by the Company are available on its website under the links <http://www.rusal.ru/en/investors/info.aspx>, <http://rusal.ru/investors/info/moex/> and <http://www.rusal.ru/en/press-center/press-releases.aspx>, respectively.*