

**Solution:**

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**STATEMENT OF LIABILITIES**  
(Amounts are in millions of \$)

Name: ArcelorMittal

<b>Particulars</b>	<b>Amount</b>
<b>Current Liabilities:</b>	
<b>Sales:</b>	
Accounts Payable & others	13,256
Sales & Distribution	2,037
<b>Provisions:</b>	
Short term provisions	1,343
Accrued expenses and others	6,900
<b>Obligations:</b>	
Short term debts & current long-term debts	6,716
<b>Total current liabilities</b>	<b>30,723</b>
<b>Long-term Liabilities:</b>	
<b>Deferred Assets:</b>	
Deferred Employee Benefits	7,180
Deferred Tax Liabilities	4,006
<b>Provisions:</b>	
Long term provisions	1,738
<b>Obligations:</b>	
Long term debts, net of current portion	19,292
Other obligations	1,865
<b>Total Long-term liabilities</b>	<b>34,081</b>
<b>Total Liabilities</b>	<b>64,804</b>