Effect on U.S. Tax Basis
Royal Dutch Shell plc scrip dividend paid on June 27, 2013

Section 6045B Reporting
Section 6045B of the Internal Revenue Code of 1986, as amended, requires an issuer of stock to provide to the United States Internal Revenue Service and to holders of stock certain information on organizational actions that affect the tax basis of the holders’ stock for United States federal income tax purposes. The following information is intended to meet the requirements of public disclosure pursuant to Treasury Regulations §§ 1.6045B-1(a)(3) and (b)(4) for Royal Dutch Shell plc.

Issuer: Royal Dutch Shell plc (“Shell”)
Issuer’s EIN: 98-0606132

Contact Person: Jean Young
Manager, Retail Investor Relations USA
Shell Oil Company
910 Louisiana Street, 4573
Houston, TX 77002
(713) 241-1021
Jean.Young@shell.com

Security Identifiers:
CUSIP: 780259206
Security: American depositary share
Account Number: Not applicable
Serial Number: Not applicable
NYSE Ticker Symbol: RDS A
Description of Security Affected: Each A ADS distributed represents two ordinary A shares.

Description and Effect of Organizational Action
Under Shell’s Scrip Dividend Programme (the “Programme”), holders of Shell’s ADSs can elect to receive a dividend in cash or in A ADSs. Shell paid a scrip dividend on June 27, 2013 to its record holders. Under Treasury Regulation § 1.301-1(h)(2), where a corporation distributes its own stock to its shareholders in a taxable distribution, the tax basis of the stock received in the distribution is equal to the fair market value of the stock. For ADS holders that elected to receive ADSs under the Programme, their tax basis in the ADSs received is $64.12 per ADS. The tax basis was calculated as follows:

Facts
A. Dividend payment date: June 27, 2013
B. Euronext Amsterdam closing price (€) of each A share underlying ADSs received on dividend pmt. date: € 24.600
C. €/US$ exchange rate on dividend pmt. date: 1.3034
D. SDRT per ADS: $0.0

1. FMV of ADSs on Dividend Payment Date (for U.S. Tax Purposes)
   A. Closing price (€) on dividend pmt. date (fact B); times
   B. 2 shares per ADS; times
   C. €/US$ exchange rate on dividend pmt. date (fact C)
   = $64.12 per ADS

2. Tax Basis of Each ADS Received
   A. Fair market value of each ADS on dividend pmt. date (from step 1); plus
   B. SDRT due per ADS (fact D)
   = $64.12 per ADS

Holdes of ADSs that received a distribution of ADSs from Shell on June 27, 2013 pursuant to the Programme should consult their own tax advisor regarding the United States federal and other tax consequences of the distribution.

IRS Circular 230 disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. federal tax advice contained in this communication (including any attachment) is not intended or written by us to be used, and cannot be used, (i) by any taxpayer for the purpose of avoiding tax penalties under the Internal Revenue Code or (ii) for promoting, marketing or recommending to another party any transaction or matter addressed herein.