Effect on U.S. Tax Basis

Royal Dutch Shell plc scrip dividend paid on December 20, 2012

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

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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 December 20, 2012 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 $69.70 per ADS. The tax basis was calculated as follows:

Facts
A. Dividend payment date: December 20, 2012
B. Euronext Amsterdam closing price (€) of each A share underlying ADSs received on dividend pmt. date: € 26.325
C. €/US$ exchange rate on dividend pmt. date: 1.3240
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)
      = $69.70 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)
      = $69.70 per ADS

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Holders of ADSs that received a distribution of ADSs from Shell on December 20, 2012 pursuant to the Programme should consult their own tax advisor regarding the United States federal and other tax consequences of the distribution.

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