

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Royal Dutch Shell plc		2 Issuer's employer identification number (EIN) 98-0606132	
3 Name of contact for additional information Jean Young	4 Telephone No. of contact 713-241-1021	5 Email address of contact Jean.Young@shell.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 150 N. Dairy Ashford		7 City, town, or post office, state, and Zip code of contact Houston, Texas 77079	
8 Date of action February 15, 2016		9 Classification and description Exchange of BG Group plc common stock for RDS B common shares and cash.	
10 CUSIP number G7690A118	11 Serial number(s) N/A	12 Ticker symbol RDSB	13 Account number(s) N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶

February 15, 2016, at 8:00 am GMT Royal Dutch Shell plc A shares and B shares and/or cash were issued in exchange for shares of BG Group plc in a taxable transaction.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶

The Royal Dutch Shell plc B shares received in the exchange by the BG Group plc shareholder will have a basis equal to the value of the shares received.

The value of the RDS B shares received was \$22.33 per share.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶

The basis of the shares received as described in line 15 is based on the London Stock Exchange opening market price for the Royal Dutch Shell plc B shares on February 15, 2016 converted from British Pounds to US Dollars based on the exchange rate at 8:00 am GMT (per Bloomberg Fix).

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **Internal Revenue Code -- Section 1001 -- The exchange of BG Group plc shares for Royal Dutch Shell plc B shares and/or cash is taxable.**


Section 1012 -- The basis of the shares received is the taxable value of such shares recognized under Section 1001 when such shares were received.

18 Can any resulting loss be recognized? ▶ **Any loss experienced from the exchange described in lines 15 through 17 above can be recognized.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **Reportable tax year for calendar year taxpayers is 2016.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ 24/03/2016

Print your name ▶ I.A. Ros Title ▶ Direct Tax Lead Netherlands

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.