Country restrictions: joining the Royal Dutch Shell Global Employee Share Purchase Plan (GESPP) in India:

As the shares issued under the Plans are foreign, the following restrictions apply to any participant who is a ‘Person Resident in India’ (as defined by section 2(v) of the Foreign Exchange Management Act, 1999) at the time of initial remittance for purchasing the shares, at the time of sale of vested shares bought by such remittances or any dividends declared on such vested shares, or at the time of refunds:

- Any proceeds from the sale of shares issued to any participant must be repatriated to India no later than 90 days from the date of the sale.
- Any dividends declared on shares issued to any participant must be repatriated to India as soon as possible after receipt.
- The repatriation of such proceeds from sale of shares, dividends or refunds must be made by the participant to his/her Indian salary account.

Participants are advised that Royal Dutch Shell plc. and any of its subsidiaries does not accept any responsibility in respect of any obligations the participant is subject to under FEMA or any other applicable law, including any requirement to repatriate sale and dividend proceeds to India. The participant is responsible for complying with all the provisions of any applicable Indian law and understands that failure to do so could result in penalty. The information contained in this invitation is general information only and should not be taken as investment advice. If you are in any doubt as to whether to enrol in the Plan you should consult your own investment advisor licensed to give investment advice in your jurisdiction. If and when you receive any shares in Royal Dutch Shell plc as a result of enrolling in the Plan it is your responsibility to ensure that you sell those shares in compliance with all applicable securities laws.

You are also made aware that during a plan year if you contribute to GESPP in India, then at the time of vesting, the entire contribution for the year will be vested into your Indian Vested Share Account which has been set up to ensure that dividends are not reinvested but are paid to the participants in the form of cash.

- It is your responsibility to ensure that your bank account is accurately and correctly updated in your Computershare account; if you do not, you will not receive your cash dividend payments.

Addendum

(1) As per section 2(v) of the Foreign Exchange Management Act, 1999 “Person resident in India” means-

   i) a person residing in India for more than one hundred and eighty-two days during the course of the preceding financial year but does not include-

      (A) a person who has gone out of India or who stays outside India, in either case- (a) for or on taking up employment outside India, or (b) for carrying on outside India a business or vocation outside India, or (c) for any other purpose, in such circumstances as would indicate his intention to stay outside India for an uncertain period;

      (B) a person who has come to or stays in India, in either case, otherwise than- (a) for or on taking up employment in India, or (b) for carrying on in India a business or vocation in India, or (c) for any other purpose, in such circumstances as would indicate his intention to stay in India for an uncertain period;

   ii) any person or body corporate registered or incorporated in India,

   iii) an office, branch or agency in India owned or controlled by a person resident outside India,

   iv) an office, branch or agency outside India owned or controlled by a person resident in India;

(2) When you cease to be an employee of Shell India Markets Private Limited, Hazira Port Private Limited, Shell Energy India Private Limited, BG Exploration and Production India Limited or Shell Energy Marketing and Trading India Private Limited and as a result of the same you might not be required to hold the Indian Salary account, then you must ensure that while you are a “Person resident in India”, the proceeds from the sale of shares, dividends and refunds is repatriated back to an Indian Bank account.