



GLOBAL EMPLOYEE SHARE PURCHASE PLAN (GESPP) COUNTRY FACT SHEETS

Annual contribution limits and details on tax by country



IMPORTANT NOTES REGARDING CONTRIBUTIONS AND TAXES

Contribution limits applicable to GESPP 2019 are displayed for each payroll in the applicable currency on the following pages

- Annual maximum EUR 6,000.
- The annual maximum is converted to local currencies using FX rate on 1 November 2018.
- You can decide how much you wish to contribute to the plan up to the annual maximum:
 - on a regular basis over 11 months from January to November or
 - for only a few months at a time or
 - for one month only.

You can choose to stop or change your contributions during the Plan year. Refer to the timetable [here](#) to see when changes may be made. Refunds of contributions are permitted only in exceptional cases of financial hardship or when leaving Shell. To request a refund form send an email to Computershare at shellgespp@computershare.com

Weekly or semi-monthly paid

- If you are paid weekly or semi-monthly you must still select a contribution as a monthly amount for enrolment purposes.
- If you are on US Payroll, including expatriates, your GESPP deductions will be taken in equal amounts from your first two payroll runs each month (excluding bonus runs where applicable).
- If you are on Canadian Payroll, your GESPP deductions will be taken entirely from your last payroll run each month.

Other payroll variations

- Brazil payroll: Please note that GESPP deductions cannot be made from your ATS, anticipated 13th salary or vacation payments.

Note for expatriates

- In some countries the remuneration of expatriates is calculated and paid in country. In this case the contributions are determined in local currency.
- In some countries expatriates may be paid by the Expatriate Central Payroll (ECP) or have their remuneration calculations prepared by ECP – in some cases this applies to only certain companies in those countries. If your remuneration including your GESPP deduction is processed by ECP you must contribute to the plan in Euro and your country / payroll description shows as ECP (irrespective of the country).
- If your base country is US and you are on assignment in another country participating in GESPP, your contributions will be still deducted from US payroll only.

Foreign exchange implications

- The deductions made from your salary will be converted monthly into Euro. Those Euro funds will either be used at the end of the plan year to buy the shares (which are denominated in Euro) or, if you request the return of the funds, will be reconverted into a currency of your choice and delivered to your bank account. The exchange rate between your payroll currency and the Euro may fluctuate (up or down).
- This exchange rate fluctuation is for your own account and may affect any gain (or loss) you may make.
- For US base country participants your contributions are made in dollars and will go forward to purchase RDS.A ADS at the end of the Plan year unless you request the return of the funds.

Income tax and social taxes on the bonus shares

Participation in GESPP is likely to have personal tax consequences for you and the precise implications will depend on your particular circumstances. If you are in any doubt as to the tax implications of GESPP participation Shell recommends you seek independent professional tax advice about your personal situation.

There are two different processes for operating withholding depending whether or not you are still on the same payroll that you were on when you made your last GESPP contribution.

1. If, when your shares are delivered, you are still on the same payroll from which your last GESPP contribution was deducted:

- the total number of shares purchased under the plan will be delivered into your Computershare account without any reduction for any taxes that may be due.
- your local payroll will calculate and make a deduction of any tax due on your bonus shares from your normal monthly salary, (this applies in jurisdictions where the discount on the shares is taxable and subject to employer income or social tax withholding)
- payroll will determine at what rate taxes should be deducted in accordance with usual practice. Please note the rates shown in the tables on the next pages are only used for cases where tax is covered by deduction of shares, as in the next section (2).
- taxes should be withheld from your pay in the February payroll but could vary depending on your employment location.

2. If, when the shares are delivered, you are no longer on the same payroll from which your last GESPP contribution was deducted:

- a number of shares will be deducted prior to delivery to meet any withholding obligation that is due on the bonus shares.
- therefore only the net amount of shares will be delivered into your Computershare account.
- the withholding amount will be calculated using the marginal rate in the relevant jurisdiction where you made your last contribution. The income tax/social taxes withholding positions for each country are detailed on the following pages.
- where the actual withholding rate that should apply to you may be less than the marginal rate that has been applied, a tax return may need to be filed if the payroll is unable to refund the excess to you.

In instances where there is no withholding requirement but your award is taxable, you are responsible for declaring and settling any tax that may be due in accordance with local rules.

Other taxes

In addition to the potential income tax implications on the delivery of shares under GESPP, depending on your tax jurisdiction, it is possible that there could be further taxes due in respect of your shares. Please note that Shell will only withhold and report income and social taxes due on delivery of the shares where there is an obligation to do so. You are responsible for ensuring that the transaction (and all subsequent transactions of GESPP shares) is correctly reported to the relevant tax authorities in the event that there are other taxes due.

Tax notes

Please note that the positions set out below are intended as general guidance only (top rates and uncapped social tax rates are reported). The precise tax implications of participation in the plan may vary depending on your personal circumstances. Tax law can be subject to frequent revision and it is possible that a tax authority may take a contrary view to the positions set out below. In the event you are uncertain as to the implications of participation in GESPP you should seek independent professional tax advice.

For populations other than US persons and those in the US, the shares attributable to the discount are known as "bonus shares".

NOTAS IMPORTANTES SOBRE CONTRIBUCIONES E IMPUESTOS

Los límites de contribución aplicables al GESPP 2019 se muestran para cada nómina en la divisa correspondiente

- Máximo anual: EUR 6,000
- El máximo anual se convierte a divisas locales con el tipo de cambio a fecha 1 de noviembre de 2018.
- Usted puede decidir cuánto desea contribuir al plan hasta el máximo anual:
 - periódicamente durante 11 meses desde enero hasta diciembre o
 - durante unos meses de una vez
 - durante solo un mes.

Puede elegir detener o retirar sus contribuciones en cualquier momento durante el año del Plan. Consulte [aquí](#) el calendario para ver cuándo se realizarán los cambios. Los reintegros de las contribuciones se permiten únicamente en circunstancias excepcionales de dificultades económicas o abandono de Shell. Para solicitar un formulario de reintegro, envíe un email a Computershare a la dirección shellgespp@computershare.com.

Sueldo semanal o quincenal

- Si recibe su sueldo semanal o quincenalmente, deberá seguir seleccionando un importe mensual de contribución a efectos de inscripción.
- Si su nómina se calcula en EE. UU., incluidos expatriados, sus deducciones del GESPP se tomarán en importes equivalentes de sus dos primeros cálculos de nómina cada mes (salvo cálculos de primas cuando proceda).
- Si su nómina se calcula en Canadá, sus deducciones del GESPP se tomarán en su totalidad de su último cálculo de nómina cada mes.

Otras variantes de la nómina de pago

- Nómina en Brasil: tenga en cuenta que no pueden realizarse deducciones del GESPP de su Informe Anual de Recaudación Tributaria, la paga extra anticipada o la paga de vacaciones

Nota para expatriados

- En algunos países, la remuneración para expatriados se calcula y paga en el país. En este caso, las contribuciones se determinan en la divisa local.
- En algunos países, el Expatriate Central Payroll (ECP) podría agar a los expatriados o preparar el cálculo de su remuneración; en ciertos países, esto se aplica únicamente a determinadas empresas situadas allí. Si el ECP procesa su remuneración, incluida su deducción del GESPP, usted deberá contribuir al plan en euros y su país/descripción de la nómina de pago se mostrará como ECP (independientemente del país).
- Si su país base es EE. UU. y se encuentra por trabajo en otro país participando en el GESPP, sus contribuciones seguirán deduciéndose únicamente de su nómina en EE. UU.

Implicaciones del cambio de divisas

- Las deducciones de su sueldo se convertirán cada mes a euros. Estos fondos en euros podrán utilizarse al final del año del plan para comprar las acciones (que estarán denominadas en euros) o, si solicita el reembolso de los fondos, se reconvertirán a la divisa de su elección y se entregarán a su cuenta bancaria. El tipo de cambio entre su divisa de la nómina de pago y el euro podría fluctuar (a la alta o a la baja).
- Dicha fluctuación del tipo de cambio afectará a su cuenta propia y a cualquier beneficio (o pérdida) que pueda obtener.
- Para participantes cuyo país base sea EE. UU., sus contribuciones se mantendrán en dólares y se destinarán a la compra de ADS de RDSA al final del año del Plan, salvo que solicite el reembolso de los fondos.

Impuesto sobre la renta y seguridad social sobre las emisiones liberadas

Es probable que su participación en el GESPP conlleve consecuencias fiscales personales y las implicaciones específicas dependerán de sus circunstancias particulares. Si tiene cualquier duda acerca de las implicaciones fiscales de su participación en el GESPP, Shell le recomienda solicitar asesoramiento fiscal profesional independiente con relación a su situación personal.

Existen dos procesos distintos para practicar una retención dependiendo de si usted sigue o no en la misma nómina en la que estaba cuando realizó su última contribución al GESPP.

1. Si en el momento de entregar las acciones usted todavía sigue en la misma nómina de la cual se dedujo su última contribución al GESPP:

- se entregará a su cuenta de Computershare el número total de acciones adquirido en virtud del Plan sin ninguna deducción de cualquier impuesto que pudiera ser adeudado.
- se calculará su nómina local y se realizará una deducción de cualquier impuesto sobre las emisiones liberadas que pudiera ser adeudado de su sueldo mensual ordinario (esto se aplica en jurisdicciones donde el descuento sobre el valor de acciones sea imponible y esté sujeto a la retención de ingresos del empleador o de la seguridad social).
- el equipo de Nóminas determinará el tipo impositivo con el que se realizarán las deducciones de conformidad con la práctica habitual. Tenga en cuenta que los tipos mostrados en las tablas de las páginas siguientes únicamente se utilizan en casos en los que las retenciones se cubran mediante la deducción de acciones, al igual que en la sección siguiente (2).
- los impuestos se retendrán de su sueldo en la nómina de febrero, pero podrían variar dependiendo de la ubicación de su empleo.

2. Si en el momento de entregar las acciones usted ya no sigue en la misma nómina de la cual se dedujo su última contribución al GESPP:

- se deducirá un número de acciones antes de entregarlas para cumplir cualquier obligación de retención que pudiera ser adeudada sobre las emisiones liberadas.
- por lo tanto, solo se entregará a su cuenta de Computershare la cantidad neta de acciones.
- se calculará la cantidad de retención con el tipo de retención marginal en la jurisdicción pertinente donde realizó su última contribución. Las posiciones de retención en cuanto al impuesto sobre la renta/seguridad social para cada país se detallan en las páginas siguientes.
- en casos en los que el tipo actual de retención de impuestos que debería aplicársele pudiera ser inferior al tipo marginal que haya sido aplicado, será necesario presentar una declaración de impuestos si el equipo de nóminas no pudiera devolverle el exceso.

En casos en los que no haya requisitos de retención pero su concesión sea impositiva, usted será responsable de declarar y liquidar cualquier impuesto que pudiera ser adeudado de conformidad con las normas locales.

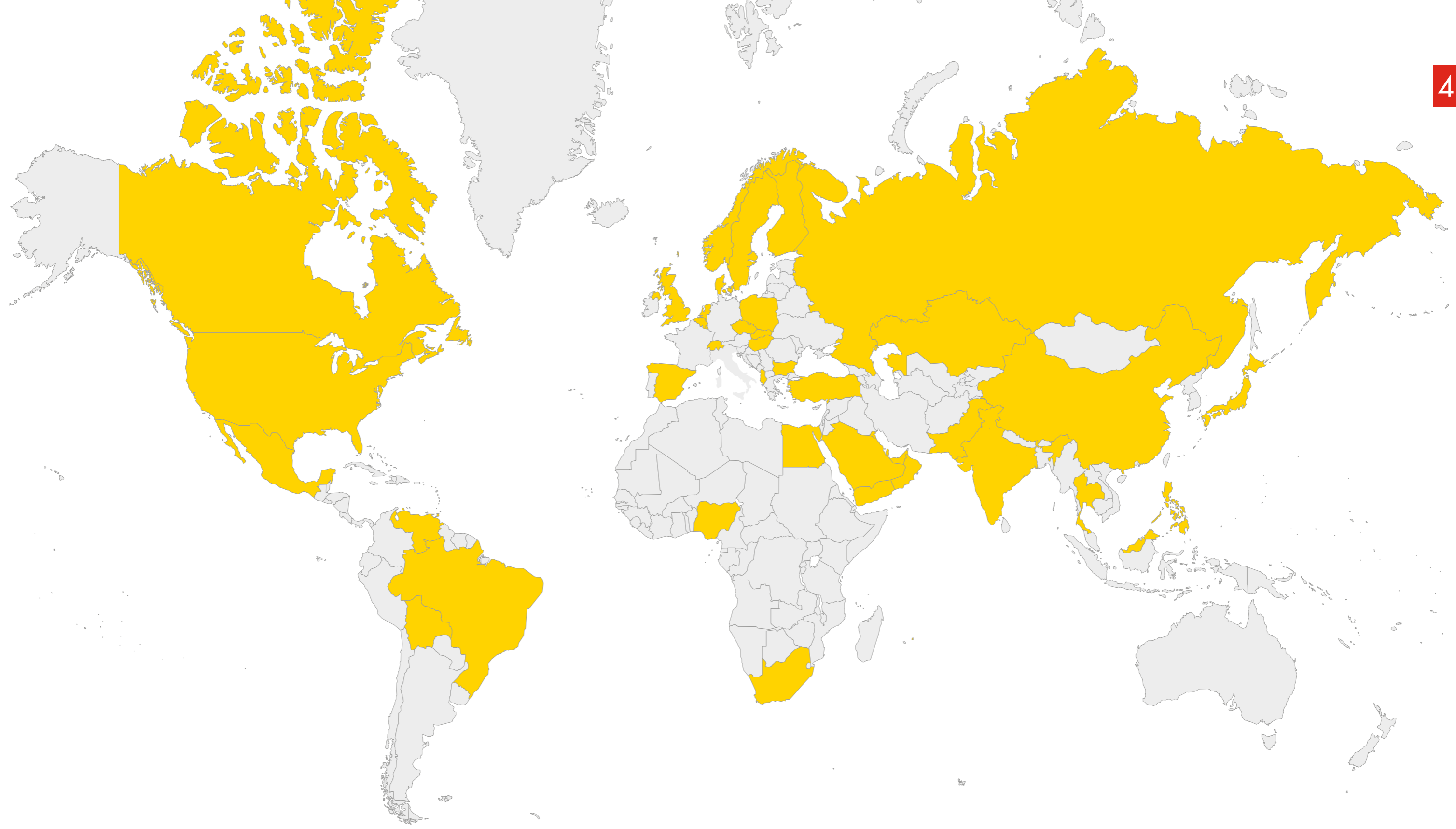
Otros impuestos

Además de las posibles implicaciones del impuesto sobre la renta en el momento de entregar las acciones en virtud del GESPP, dependiendo de cuál sea su jurisdicción fiscal, es posible que pudieran aplicarse otros impuestos que podrían ser adeudados con respecto a sus acciones. Tenga en cuenta que Shell solo retendrá e informará acerca de impuestos sobre la renta y la seguridad social que podrían ser adeudados en el momento de entregar las acciones siempre que exista la obligación de hacerlo. Usted es responsable de garantizar que se informe correctamente a las autoridades fiscales pertinentes de la transacción (y de todas las transacciones posteriores de las acciones del GESPP) en caso de que existan otros impuestos que pudieran ser adeudados.

Notas fiscales

Tenga en cuenta que las situaciones precisadas a continuación solo pretenden servir de orientación general (se informa acerca de los tipos máximos y los tipos impositivos de la seguridad social no nivelados). Las implicaciones fiscales precisas de la participación en el plan podrían variar dependiendo de sus circunstancias personales. La ley fiscal puede estar sujeta a revisiones periódicas y es posible que una autoridad fiscal pudiera adoptar una opinión contraria a las situaciones precisadas a continuación. En caso de que no esté seguro de las implicaciones de su participación en el GESPP, deberá solicitar asesoramiento fiscal profesional independiente.

Las acciones que se atribuyen al descuento se denominan "acciones de bonificación", excepto para los participantes que sean ciudadanos de los EE.UU. o que residan en dicho país.



Please click on your present country for the relevant details. All US base country employees should go to the US page.

COUNTRY FACT SHEETS - refer to your present country. If US base country refer to the US.

ALBANIA	6	ISLE OF MAN	22	SAUDI ARABIA	38
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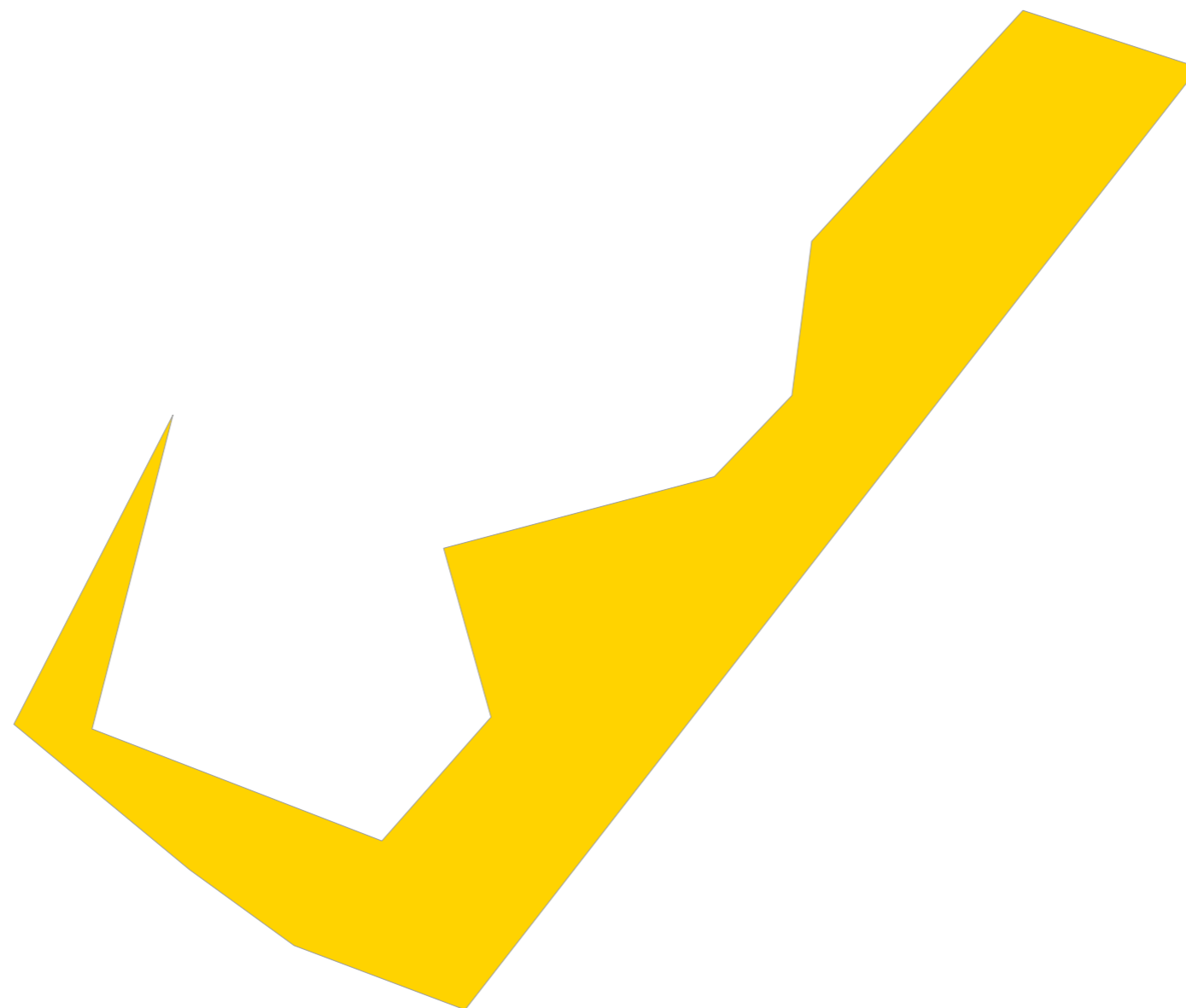
ALBANIA

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
ALBANIA (AL)	ALL	750,705	68,245	No	N/A	N/A	Capital gains from the sale of shares may be subject to personal income tax, usually computed by difference between sale price and purchase price (discounted price). The fulfillment and declaration of the annual Personal Income Tax is an individual responsibility and obligation.
ALBANIA > Expats only (ECP)	EUR	6,000	545	No	N/A	N/A	In cases where the individual ceases to be employed by the Group, or ceases to work for the local entity in Albania but remains employed within the group in another country, the obligation to fulfill and declare the annual Personal Income Tax is the same as described above. Tax on capital gains is outside the scope of the Computershare system and the Shell tax department cannot advise on this. Please speak to an independent tax adviser should you require further information.



BELGIUM

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
BELGIUM > BELGIAN SHELL S.A. (BE) > CRI Catalyst Company Belgium N.V (BE2)	EUR	6,000	545	Yes	Yes	63.07%	The Belgian government has extended the scope of the existing Belgian "stock exchange tax" to cover transactions executed by Belgian residents through non-Belgian financial intermediaries. This will impact the purchase and sale of shares received under Shell's employee share plans for Belgian residents. You may be required to take action if you are a Belgian resident participating in Shell's employee share plans.



BERMUDA

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
BERMUDA > Shell Oman Trading Co Ltd (Bermuda) (BM)	USD	6,827	620	No	No		Bermuda does have an applicable payroll tax. Bonus shares would be subject to this payroll tax (though it is not an income tax or social security). Currently, Shell pays for both the employee and employer portion of the payroll tax and as such, there is no current withholding on Bonus shares.
BERMUDA > Expats only (ECP)	EUR	6,000	545	No	No		Bermuda does have an applicable payroll tax. Bonus shares would be subject to this payroll tax (though it is not an income tax or social security). Currently, Shell pays for both the employee and employer portion of the payroll tax and as such, there is no current withholding on Bonus shares.



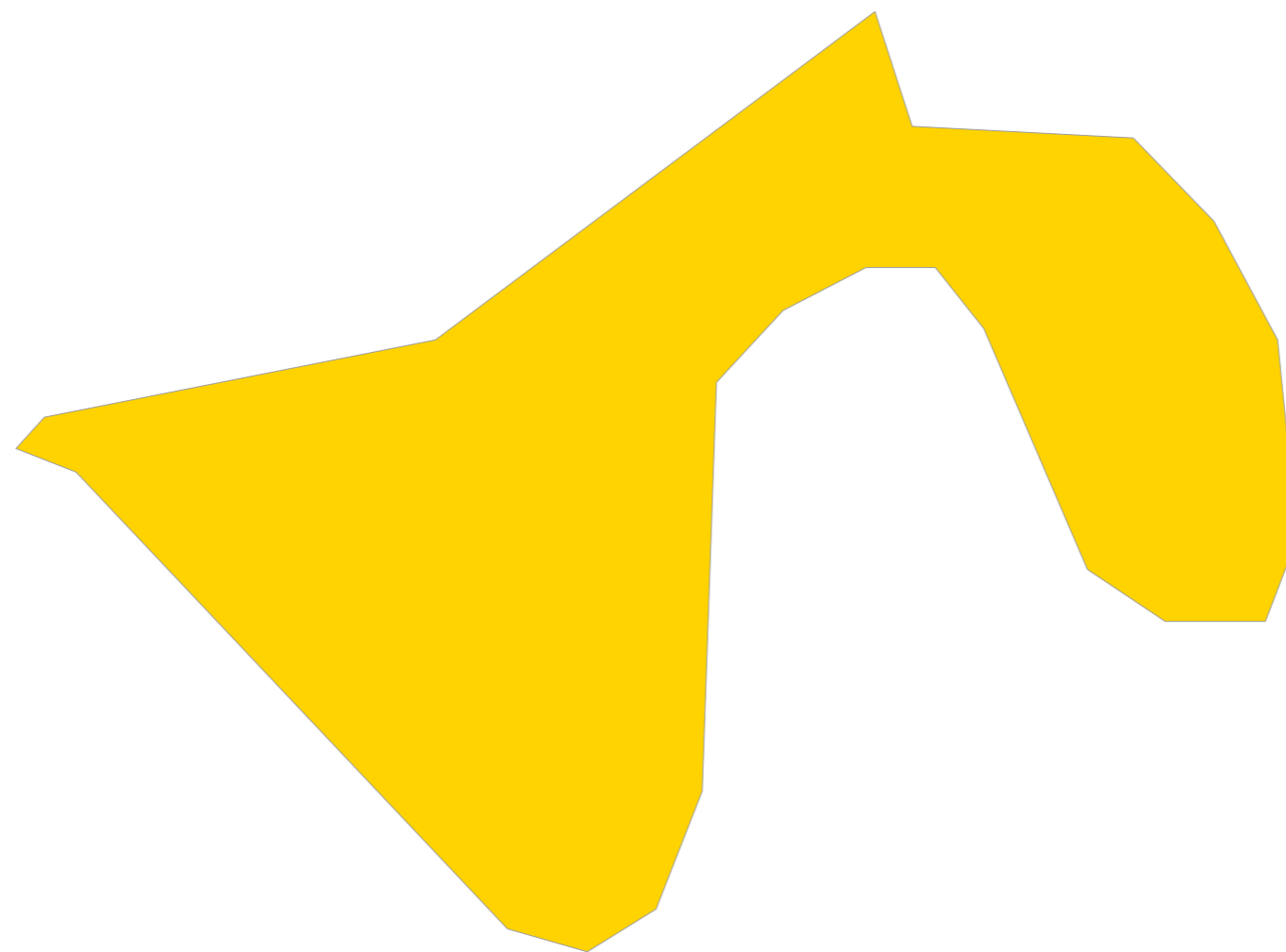
BOLIVIA

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
BOLIVIA (BO)	BOB	47,179	4,289	Yes	Yes	13.00%	You will be required to supplement your online enrolment with written consent. Local HR will facilitate this for you.
BOLIVIA > Expats only (ECP)	EUR	6,000	545	Yes	Yes	13.00%	You will be required to supplement your online enrolment with written consent. Local HR will facilitate this for you.



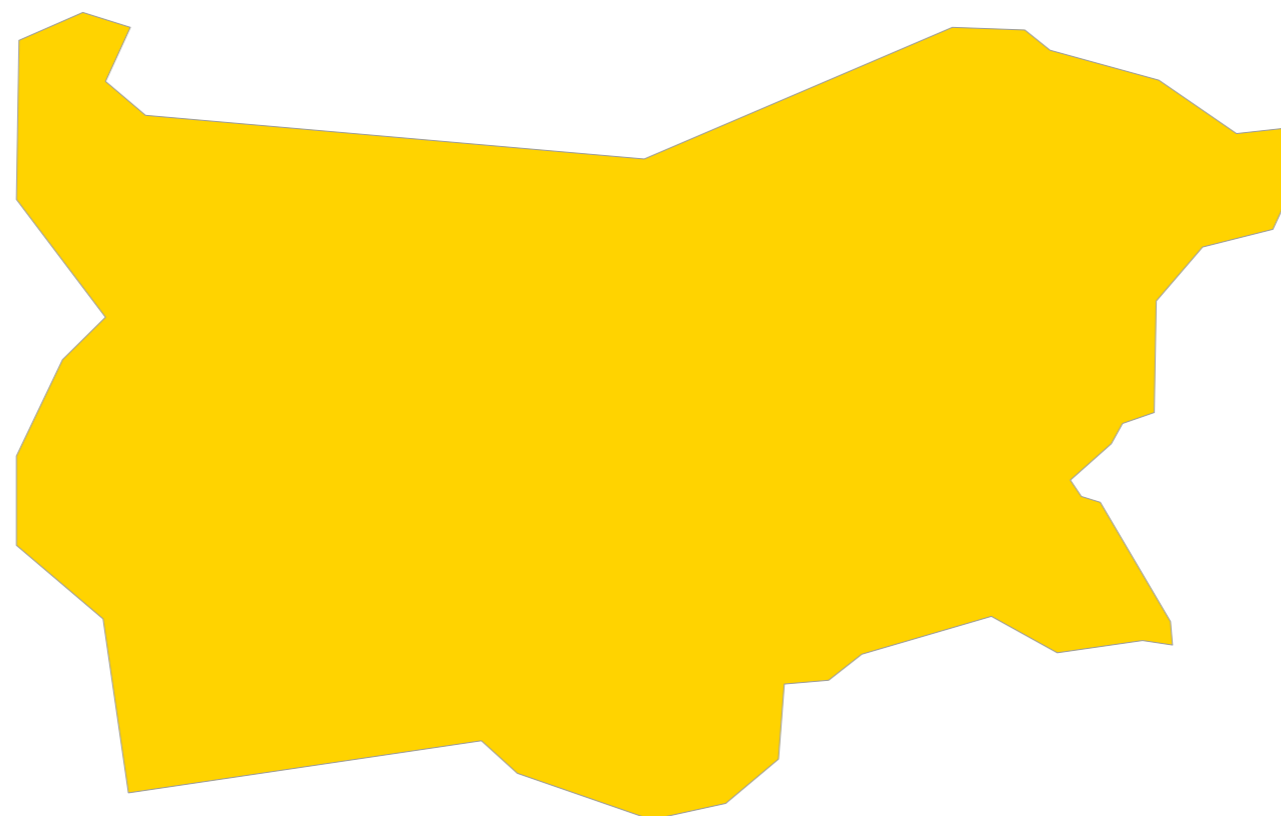
BRAZIL

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
BRAZIL (BR)	BRL	25,416	2,310	Yes	Yes	27.50%	TAX : Depending on the taxable value a rate from 0% to 27.5% is applicable for Brazilian locals who have left the Shell group and whose last country of employment was Brazil. 25% is applied for Brazilian and non Brazilian nationals who have transferred out of Brazil and whose last contribution was from Brazil.



BRUNEI

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
BRUNEI > US secondees only (BN)	EUR	6,000	545	No	N/A		



BULGARIA

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
BULGARIA (BG)	BGN	11,735	1,066	Yes	Yes	<p>You will be required to supplement your online enrolment with written consent confirming that you have agreed to the terms and conditions governing the Plan which include the deduction of contributions from your net salary (at the level you specified in your online application) in each pay cycle until you decide to withdraw from participation. In order to complete the enrolment process for Bulgaria you are required to confirm in writing your agreement (1) to those contributions being deducted from your net salary and (2) that if you wish to change the level of your contribution to the Plan this will be done by you indicating the revised contribution level on your Computershare account online.</p> <p>Bonus shares will be subject to taxation in January, therefore your January salary to be paid will be lower by the respective amount of tax. Flat tax rate of 10% is applied to the gross income, net of (decreased with) up to 13.78% social security and health insurance contributions due by employee. Taxable base for social security and health insurance contributions is capped at BGN 2600 and for the surplus over this amount only 10% personal income tax is applied. Dividends, including reinvestment of dividends into RDSA shares as well as capital gains from sale of shares may be also subject to taxes and other charges. These fall under your responsibility and have to be declared in your personal income tax return.</p>	



CANADA

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
CANADA (CA)	CAD	8,953	813	Yes	Yes	42.00%	



CHINA

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
CHINA – locals only with base country China > Shell (China) Ltd (CN1) > SCEPCo (CN2) > Shell (China) P&T (CN3) > Shell (SH) Technology Ltd (CN4)	CNY	47,459	4,314	Yes	Yes	45.00%	In order to comply with the requirements of SAFE, when shares are eventually sold from the China SPA the proceeds must be remitted to the Shell company bank account monitored by SAFE and will then be distributed to the participant's own bank account in China in RMB. Chinese nationals and locally hired foreigners who have left Shell will have delivery settled in CASH.



CZECH REPUBLIC

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
CZECH REPUBLIC (CZ)	CZK	155,375	14,125	Yes	Yes	31.10%	<p>Monthly contributions shall be in such amount so that the salary to be paid is not lower than the minimum monthly earnings stated by legislation. Bonus shares will be subject to taxation in January, therefore your January salary to be paid will be lower by the respective amount of tax.</p> <p>Dividends, including reinvestment of dividends into RDSA shares as well as capital gains from sale of shares may be also subject to taxes and other charges. These fall under your responsibility and have to be declared in your personal income tax return.</p> <p>Upon termination of your employment the company is entitled to use the corresponding part of the share value for payment of the advance income tax from employment and the respective health insurance and social security contribution. Please also refer to the notes on page 2 and to Czech specific section within online enrolment.</p>



DENMARK

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
DENMARK > A/S Dansk Shell (DK) > Shell Olie- og Gasudvinding Danmark B.V. (DK2)	DKK	44,764	4,069	Yes	No		



EGYPT

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
EGYPT > Shell Egypt NV and Badr El Din Patroleum Co (EG2) > Shell Lubricants Egypt (EG3)	EGP	122,318	11,119	Yes	Yes	22.50%	
EGYPT > Expats only (ECP)	EUR	6,000	545	Yes	Yes	22.50%	



FINLAND

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
FINLAND > Shell Aviation Finland Oy (F13)	EUR	6,000	545	Yes	Yes	57.76%	



HONG KONG

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
HONG KONG (HK)	HKD	53,524	4,865	Yes	No		Contributions need to come from a direct debit from a bank account (not via salary) and an additional form will need to be completed for this. This will be sent to you separately after you enrol.



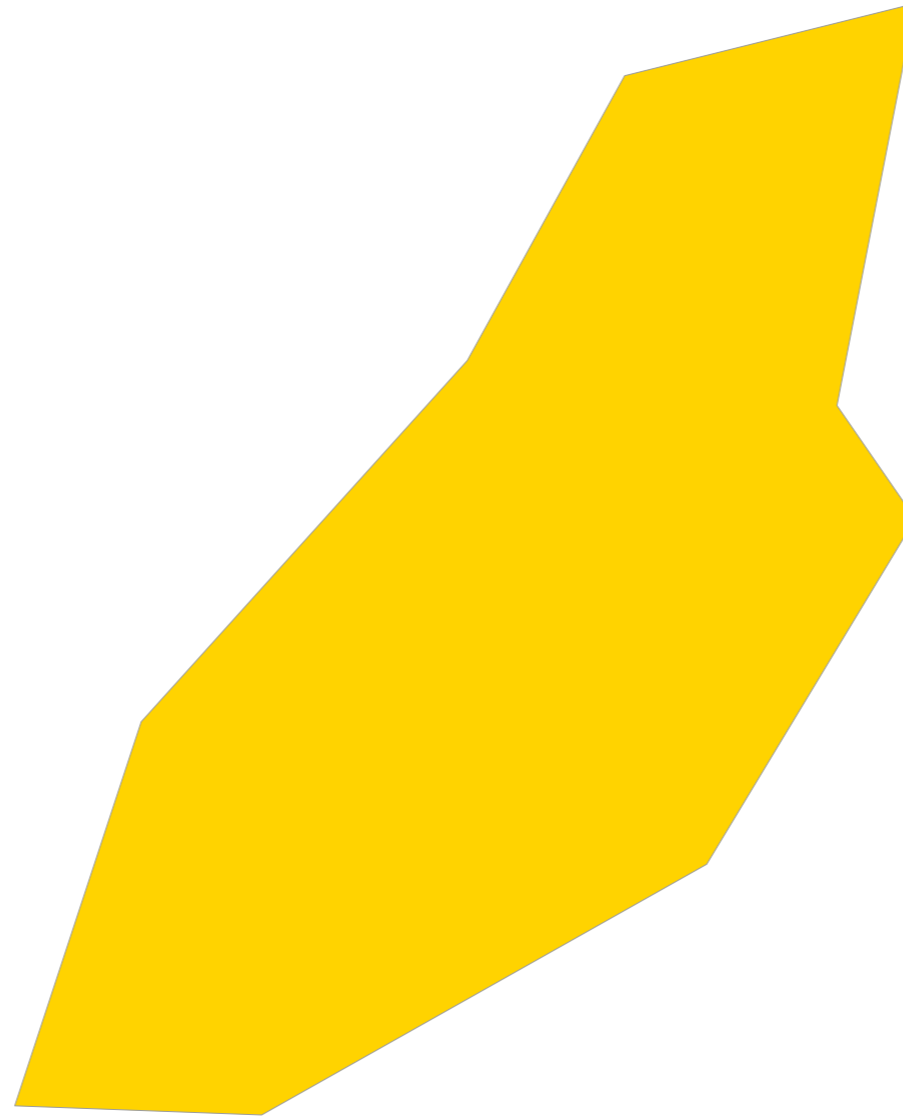
HUNGARY

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
HUNGARY (HU)	HUF	1,943,040	176,640	Yes	Yes - but not for leavers.	15.00%	<p>Income tax withholding is not applied for those who left Shell or have no income (e.g. under notice, long term absence etc). Income is subject to health tax (EHO), which is administered and paid by the company.</p> <p>According to the legislation, the employer will not be able to file tax returns for GESPP participants. Employees will need to seek individual support for this.</p> <p>Capital Gains Tax can be due on the sale of your shares and dividend is also subject to taxation and it is the employee's responsibility to declare and pay the tax. Capital Gains and dividend tax is outside the scope of the Computershare system and the Shell tax department cannot advise on this. Please speak to an independent tax adviser should you require further information.</p> <p>You will be required to supplement your online enrolment with acknowledgement confirming that you have understood and agreed to the terms and conditions of the Plan in English which include the deduction of contributions from your net salary (at the level you specified in your online application) in each pay cycle until you decide to withdraw or change your contributions. This also includes your responsibilities in respect of the taxation and your understanding of the foreign exchange and investment risks.</p>



INDIA

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
INDIA > Shell India Markets Private Limited (IN1) > Hazira Port Private Limited (IN2) > Shell Energy India Private Limited (IN3) > BG Exploration and Production India Limited (IN4) > Shell Energy Marketing and Trading India Private Limited (IN5)	INR	502,131	45,648	Yes	Yes	35.88%	<p>As soon as you contribute to the GESPP in India you will be required by law to send the proceeds of any sale of shares purchased under the GESPP (or any contributions that are refunded) back to your primary Indian bank account (where Shell pays your salary) in rupees. Furthermore, any dividends accrued in relation to shares purchased in the GESPP will not be re-invested and you will instead receive cash dividends that also need to be paid to your Indian bank account. These requirements are invoked because the shares issued under the GESPP are considered to be foreign for the purposes of the relevant law. RDS plc and any of its subsidiaries do not accept any responsibility in relation to these requirements. It is your responsibility to comply with the legal requirements summarised above (and other laws) and accordingly you will be liable for any fines or charges for any failure to comply.</p> <p>For a full description of your requirements download the country restriction document, here.</p>



ISLE OF MAN

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
ISLE OF MAN > Shell Ship Management Ltd (IOM)	GBP	5,288	480	Yes	No (yes for National Insurance)	12.00%	



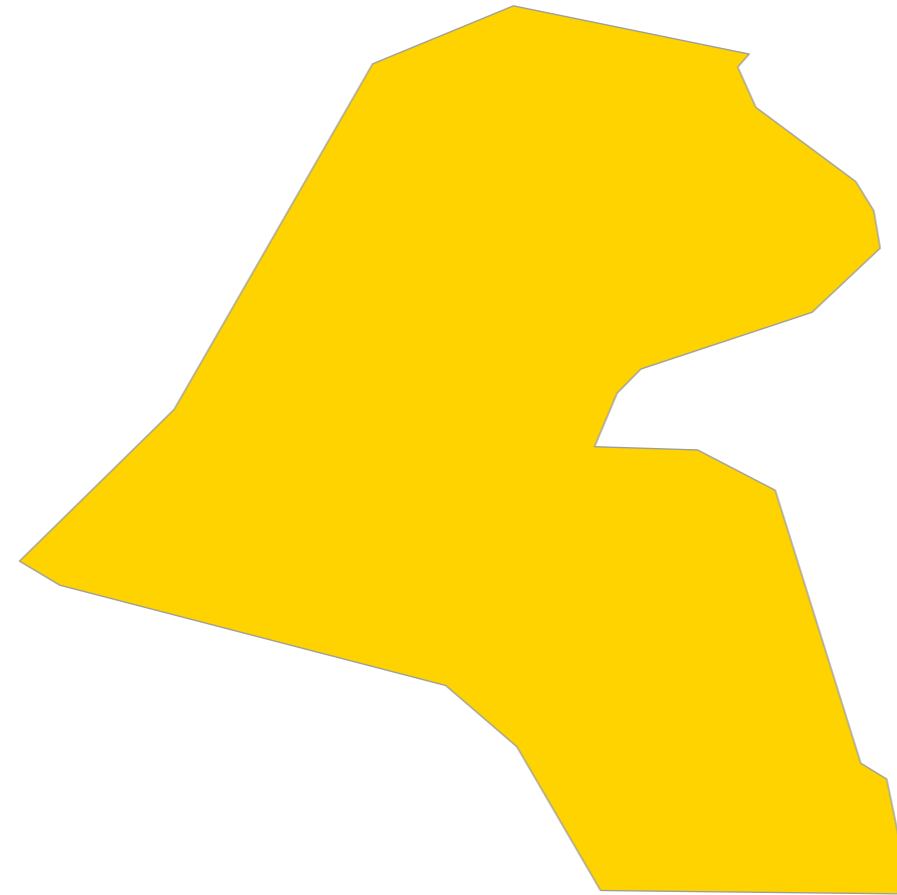
JAPAN

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
JAPAN > Shell Japan Ltd (JP3)	JPY	770,745	70,067	Yes	Yes	45.00%	
JAPAN > Expats only	ECP	6,000	545	Yes	Yes	45.00%	



KAZAKHSTAN

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
KAZAKHSTAN (KZ)	KZT	2,530,551	230,050	N/A	N/A	10%	<p>Consent: You will be required to supplement your online enrolment with written consent when you join the plan, change or stop contributions. In this consent you will also be asked to</p> <ol style="list-style-type: none"> confirm that you comply with the terms and conditions of the Plan that the amount you requested to be deducted via your Computershare online account will be deducted from your monthly salary. You will also be asked to acknowledge that you understand that the Kazakhstan Labour Code sets a limit on the maximum amount that can be deducted from salary, i.e. that no more than 50% of a monthly salary may be deducted per month. acknowledge that in case of any mistakes the deduction(s) will be refunded with the next payment of salary. that your spouse, where applicable, is informed about your participation in the Plan, the contributions and the deductions and that she or he agrees with any actions you may undertake for the purposes of, or in connection with, the Plan. Your spouse's agreement has to be verified by notary which is your responsibility to arrange. It is your personal responsibility to take care of any applicable taxes on sale and/or dividend in relation to shares under the Plan. <p>Contact details note for secondees into JVs: please note that your Shell email address will be used for communications on share plans so please do remember to check your Shell email. If you wish for your share plan correspondence to go to a different email, please enter an email address into your personal profile on your Computershare account.</p>
KAZAKHSTAN (KZ) > Expats only (ECP)	EUR	6,000	545	N/A	N/A	20%	



KUWAIT

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
KUWAIT (KW)	KWD	2,073	188	No	N/A		
KUWAIT (KW) > Expats only (ECP)	EUR	6,000	545	No	N/A		



LUXEMBOURG

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
LUXEMBOURG (LU)	EUR	6,000	545	Yes	Yes	45.78%	



MALAYSIA

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
MALAYSIA > OP (MY) > EP (MY2) > SBO Kuala Lumpur (MY3)	MYR	28,546	2,595	Yes	Yes	28.00%	



MEXICO

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
MEXICO (MX)	MXN	137,963	12,542	Yes	Yes	39.50%	
MEXICO > Expats only (ECP)	EUR	6,000	545	Yes	Yes	39.50%	



NETHERLANDS

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
NETHERLANDS (NL)	EUR	6,000	545	Yes	Yes	51.75%	



NIGERIA

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
NIGERIA (NG)	NGN	2,089,959	189,996	Yes	Yes	24.00%	
NIGERIA > Expats only (ECP)	EUR	6,000	545	Yes	Yes	24.00%	



NORWAY

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
NORWAY > A/S Norske Shell (NO)	NOK	57,076	5,188	Yes	Yes	46.60%	



OMAN

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
OMAN > Expats: Oman LNG LLC (OM) > Expats: Shell Oman Marketing Company SAOG (OM2) > Shell Development Oman LLC (OM4)	OMR	2,628	238	No	N/A		
OMAN > Expats PDO/SDO (ECP)	EUR	6,000	545	No	N/A		



PAKISTAN

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
PAKISTAN (PK)	PKR	905,011	82,273	Yes	Yes	5.00%	<p>As a participant in GESPP in Pakistan you will be required by the State Bank of Pakistan (SBP) to send the proceeds of any sale of shares purchased under the GESPP back to your Pakistan bank account in rupees. Furthermore, any dividends accrued in relation to shares purchased in the GESPP will not be re-invested and you will instead receive cash dividends that also need to be paid to your Pakistan bank account. RDS plc and any of its subsidiaries do not accept any responsibility in relation to these requirements. It is your responsibility to comply with the legal requirements summarised above (and other laws) and accordingly you will be liable for any fines or charges for any failure to comply. You will be required to sign an undertaking that will be filed with your bank and the SBP. A sample of the undertaking can be found here.</p> <p>Please ensure you also refer to the Foreign Asset Reporting document for your responsibilities on reporting of shares/assets.</p>
PAKISTAN > Expats only ECP)	EUR	6,000	545	Yes	Yes	5.00%	



PHILIPPINES

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
PHILIPPINES > SBO - Manila (PH) > Pilipinas Shell Petroleum Corp and Shell Intl Petroleum Co Ltd (PH3) > Shell Philippines Exploration BV (PH4)	PHP	365,316	33,210	Yes	Yes	35.00%	



POLAND

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
POLAND >Shell Polska, SBO Krakow (PL1) > Shell Polska, Warsaw (PL2)	PLN	25,957	2,359	No	No	N/A	<p>After voluntary deductions, net pay cannot be lower than 1.307,00 PLN pm (that is, 80% of the minimum remuneration in Poland for 2019).</p> <p>You will be required to supplement your online enrollment with written consent confirming that you have agreed to the terms and conditions governing the Plan which include the deduction of contributions from your net salary (at the level you specified in your online application) in each pay cycle until you decide to withdraw from participation. In order to complete the enrolment process for Poland you are required to confirm in writing your agreement (1) to those contributions being deducted from your net salary and (2) that if you wish to change the level of your contribution to the Plan this will be done by you indicating the revised contribution level on your Computershare account online. You will be asked to print a copy of the Polish confirmation email and your participation in the Plan will be terminated if you fail to complete this step.</p> <p>Capital Gains Tax can be due on the sale of your shares and it is the employee's responsibility to declare and pay the tax. Capital Gains Tax is outside the scope of the Computershare system and the Shell tax department cannot advise on this. Please speak to an independent tax adviser should you require further information.</p>



QATAR

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
QATAR > QSSC (QA) > QSGTL (QA2)	QAR	24,859	2,259	No	N/A		
QATAR > Expats only (ECP)	EUR	6,000	545	No	N/A		



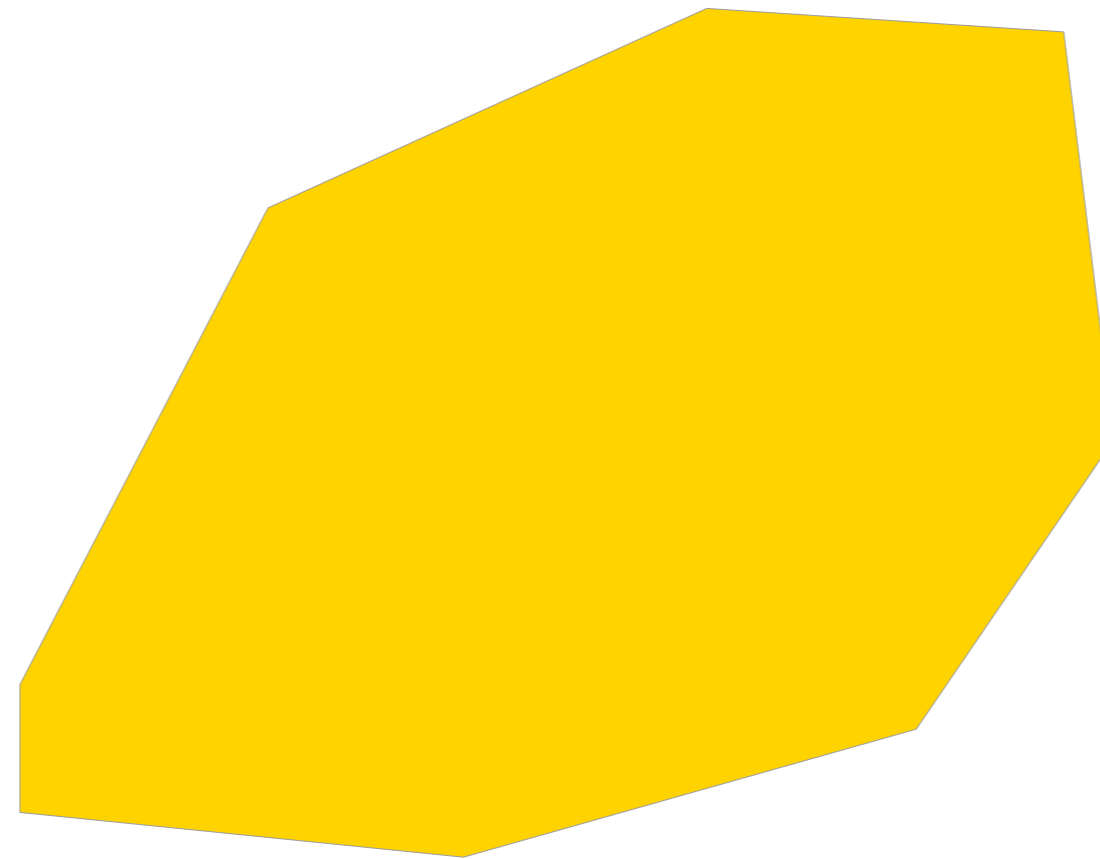
RUSSIAN FEDERATION

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
RUSSIAN FED. > Expats only (ECP)	EUR	6,000	545	Yes	Yes		Tax withholding is due only if you are on Russian payroll with the same host.



SAUDI ARABIA

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
SAUDI ARABIA > Expats only (ECP)	EUR	6,000	545	No	N/A		This applies to expats in South Rub Al-khali Company Ltd only. For local compliance reasons your delivery will be settled in CASH.



SINGAPORE

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
SINGAPORE > Shell Chemicals Seraya PTE Ltd (SG3) > CRI/Criterion and Shell Global Solutions Intl (SG4) > All others (SG)	SGD	9,424	856	Yes	Yes	22.00%	Tax withholding is applicable for non-SG nationals who are no longer in SG.
SINGAPORE > Shell International Shipping Services (SISS)	GBP	5,288	480	No	N/A		SISS is recorded on the Singapore page for inclusion in the Country Fact Sheet only. It should be noted that the Singapore tax rules are not applicable to those on SISS contract since Singapore operates on a territorial basis of taxation and the services by SISS employees are performed outside of Singapore.



SLOVAKIA

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
Slovakia (SK)	EUR	6,000	545	Yes	Yes	30.63%	<p>Bonus shares are subject to taxation together with your regular salary in the calendar month in which they are provided (made available) to you. Your salary will be decreased by the payroll tax and social security withholdings from the value of the bonus shares by your employer.</p> <p>Capital gains from the sale of shares, dividends received from shares including reinvestment of dividends may be subject to personal income tax. However, this will be your responsibility to declare such income in your personal income tax return for the calendar year in which you will receive such income.</p> <p>Upon termination of your employment with Shell, the company is entitled to use the corresponding part of the share value for the payment of the payroll tax advances and respective health and social security contributions. Please also refer to the notes on the page 2, plan rules and agreement on payroll deductions you signed when entered to the program.</p>



SOUTH AFRICA

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
SOUTH AFRICA > Shell and BP South Africa Petroleum Refineries Limited (ZA) > All other companies (ZA2)	ZAR	99,385	9,035	Yes	Yes	45.00%	South African nationals: in order to participate in the plan you must provide authority for your employing company to apply for the use of your Single Discretionary Allowance. Further details will be sent to you after you have enrolled.



SPAIN

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
SPAIN (ES)	EUR	6,000	545	Yes	Yes	45.00%	Please ensure you also refer to the Foreign Asset Reporting document for your responsibilities on reporting of shares/assets.
SPAIN (ES) > Expats only (ECP)	EUR	6,000	545	Yes	Yes	45.00%	



SPAIN (ESPAÑOL)

País/empresa (código de nómina)	Divisa	Límite máximo anual del GESPP 2019	Si desea pagar el límite anual como 11 pagos mensuales iguales	Emisiones liberadas de acciones sujetas a impuestos sobre la renta y seguridad social	¿Está su empleador obligado a retener impuestos o seguridad social de sus emisiones liberadas?	Retención fiscal total (%) en caso de acciones deducidas para cubrir impuestos. Consultar la página 2.	Información importante
ESPAÑA (ES)	EUR	6,000	545	Sí	Sí	45,00 %	Asegúrese de consultar también el documento de « Información sobre activos en el extranjero » para conocer su responsabilidad de informar sobre acciones/activos.
ESPAÑA (ES) > Solo expatriados (ECP)	EUR	6 000	545	Sí	Sí	45,00 %	



SWEDEN

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
SWEDEN > Shell Aviation Sweden AB (SE4)	SEK	61,834	5,621	Yes	Yes	61.00%	



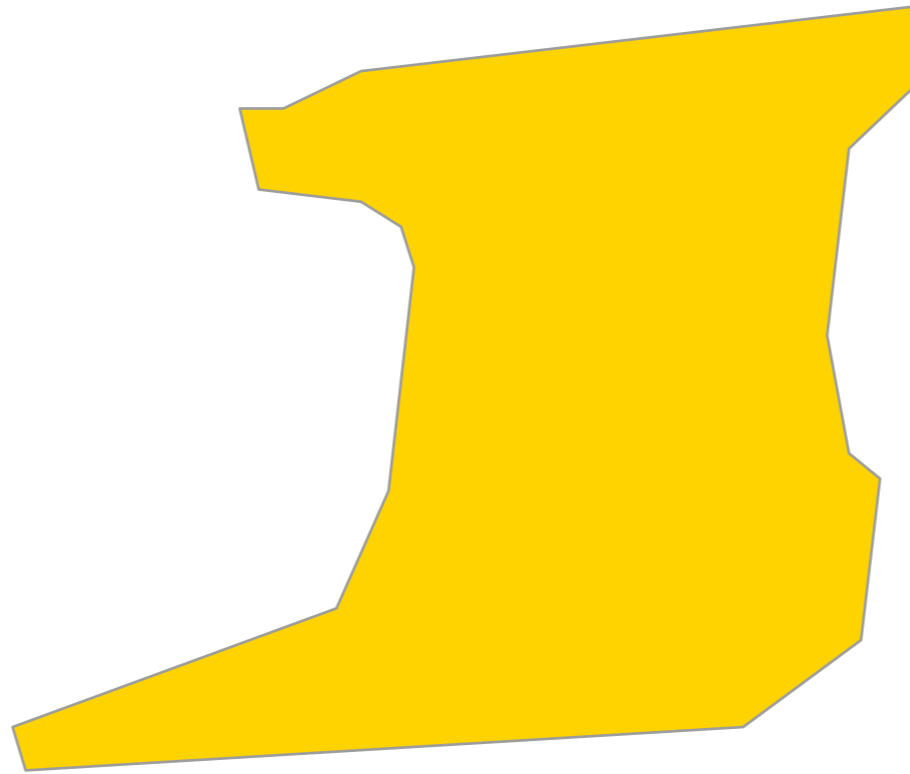
SWITZERLAND

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
SWITZERLAND (CH)	CHF	6,848	622	Yes	Yes	32.725%	Your final tax rate will be determined by your personal circumstances.



THAILAND

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
Thailand (TH)	THB	225,075	20,461	Yes	Yes	35.00%	



TRINIDAD & TOBAGO

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
TRINIDAD AND TOBAGO (TT)	TTD	46,039	4,185	Yes	Yes	25.00%	
TRINIDAD AND TOBAGO > Expats only (ECP)	EUR	6,000	545	Yes	Yes	25.00%	



TURKEY

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
TURKEY (TR)	TRY	37,983	3,453	Yes	Yes	35.00%	In order to comply with Turkish regulation participants are required to complete and return an additional form to consent to the deduction of contributions from net pay and the remittance of those deductions to Computershare Investor Services PLC.
TURKEY > Expats only (ECP)	EUR	6,000	545	Yes	Yes	35.00%	



UNITED ARAB EMIRATES

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
UNITED ARAB EMIRATES > SEPIL / SIGPL (AE) > Shell Abu Dhabi BV (AE2) > Shell Markets (Middle East) Ltd (AE3)	AED	25,079	2,279	No	N/A		
UNITED ARAB EMIRATES > Expats only (ECP)	EUR	6,000	545	No	N/A		



UNITED KINGDOM

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
UNITED KINGDOM > Expats (GB) > Shell Catalysts & Technologies Limited (GB2)	GBP	5,288	480	Yes	Yes	47.00%	Applicable to only expats and employees of CRI/Criterion.



UNITED STATES

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Discount on share price subject to income tax and social taxes?	Is your employer obliged to withhold income tax or social taxes from the discount on share price?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
UNITED STATES US base country (US1) Expats in US (US2)	USD	6,827	620	Yes	Yes	See notes	<p>TAX : Generally for those on US payroll and working in the US at the time of the purchase, US income tax withholding and US social tax withholding will apply to the taxable compensation amount. For those on US payroll and working in a non-US host country at the time of the purchase, US social tax withholding will apply to the taxable compensation amount. US income tax withholding will also apply to the taxable compensation amount, but only if the non-US host country does not impose a mandatory income tax withholding requirement on said amount. If the non-US host country imposes a mandatory income tax requirement, the host country income tax withholding will apply and will be deducted from your net pay on your host payroll, where possible. You may have reporting liabilities for more than one country depending on the rules in place in the countries that you have worked in throughout the life of your GESPP participation. If the company is not legally required to withhold taxes from your income, but taxes are due because of the purchase, you will have to make this payment as part of the tax return process. US and/or host country income and social taxes on your GESPP income are your own liability, however tax protection rules may apply.</p>



VENEZUELA

Country/Company (Payroll Code)	Currency	GESPP 2019 Annual Maximum limit	If you want to pay the annual limit as 11 equal monthly payments	Bonus shares subject to income tax/social taxes	Is your employer obliged to withhold tax or social taxes from your bonus shares?	Total % tax withholding where shares deducted to cover tax. Refer to page 2.	Important Information
VENEZUELA > Shell Venezuela SA (VE3) > Shell Venezuela Productos CA (VE4)	USD	6,827	620	Yes	No		Nota: Si usted está en una nómina de pago quincenal, usted debe suscribir una contribución mensual como parte del proceso de la inscripción.