



## Your delivery from participation in the Global Employee Share Purchase Plan (GESPP) 2015

YOUR GLOBAL ID IS 123456

Dear Participant

The savings cycle for GESPP 2015 has now closed and we are pleased to be able to give you information below on the delivery process.

### Share Delivery - Your GESPP Transaction

Details of your calculation with information on the amount of shares delivered to you will be available in a **Transaction statement** that will be placed in your Computershare account on or around **13th January 2016**.

The shares resulting from your participation in GESPP 2015 are scheduled to be delivered into your China Vested Share Account (VSA) by **9th January 2016**.

### Useful information about your delivery

**Share Price:** The share price that will be used to calculate the number of shares you will receive has been determined. It is **€17.71** (which is the lesser of (i) the share price at the close of the first trading day of the Plan year or (ii) the share price at the close of the first trading day after the end of the Plan year, discounted by 15%).

**China Vested Share Account:** Your China VSA sits within your Computershare account and allows you to hold your shares safely and securely. If you would like to sell your shares, you can do so online, via your VSA.

**The terms and conditions** of the Computershare Vested Share Account (VSA) for China can be found under Plan Documentation on your Computershare account – click [here](#) to log in. In order to deliver the shares to your VSA, you are deemed to have accepted these terms and conditions. Please note that if you already have a China VSA as a result of shares delivered to you from the Performance Share Plan (PSP), you are still required to accept the terms and conditions for the China VSA that will be used for your GESPP shares. The State Administration of Foreign Exchange (SAFE) requires that shares from different plans are held separately.

Click [here](#) to log into your Computershare account

Share Price used to determine number of shares delivered  
**EUR 17.71**

Once the shares are in the VSA they will accrue dividend shares for each quarter that RDS declares a dividend. There is no option to receive the dividend as cash. There is no limit on the length of time that you hold your shares in the VSA and you can even keep your shares in the VSA once you have left Shell.

**Residuals:** As only whole shares can be delivered under the plan, any residual contribution amount will remain in your account and will be used for the next plan year. If you are not contributing in GESPP 2016, then you will have until 31st October 2016 to claim any residual amount by e-mailing [shellgespp@computershare.com](mailto:shellgespp@computershare.com), otherwise it will be donated to charity, as per the plan rules.

### **Selling shares from the VSA**

In order to comply with the requirements of SAFE, when you decide to sell shares from your China VSA the sale proceeds must be remitted to the company bank account monitored by SAFE before they are distributed to your own bank account in China in RMB.

You cannot choose to have proceeds paid directly into your own bank account and you will need to advise Computershare of your Chinese bank account details, contact number and email address. This information will be collected when you place a sale transaction online.

### **Income Tax:**

Your delivery from GESPP is a combination of shares purchased with your contributions to the plan (called Purchased Shares) and the Bonus Shares.

**Purchased Shares:** you will not be liable to income tax on your Purchased Shares.

**Bonus shares:** you will be liable for personal taxes on your Bonus Shares. The tax amount will depend on the applicable personal tax rules in operation in China. Your employer is required to withhold personal taxes, therefore your payroll will be responsible for calculating the personal tax due by you and the amount will be deducted from your pay. In such cases, the taxes will probably be withheld from your pay in **March payroll**. Once the personal tax due has been deducted from your pay, it will be sent to the relevant tax authorities.

### **Employee Insiders**

If you are designated as an employee insider under the Royal Dutch Shell plc Securities Dealing Code (Code) you must seek pre-clearance, if you want to sell your shares. Click [here](#) to access the Code and [here](#) to access the pre-clearance form. You should submit the form and, if you receive clearance, you must

**Please click here to view the Country Fact Sheet displaying the current tax rules in operation in your location.**

instruct us to sell or transfer your shares within two business days, else you must **seek clearance again. If you have questions on the pre-clearance process, please contact [Lex.Paling@shell.com](mailto:Lex.Paling@shell.com).**

If you have any queries (including tax queries) please use the Resource Centre outlined below.

Yours faithfully,

Computershare

Share Plan Administrators for Royal Dutch Shell

## GESPP RESOURCE CENTRE

**HR ONLINE (GESPP)** – if you are logged into the Shell intranet you can view information on GESPP.

**SHELL SHARE PLAN MICROSITE** – this site is accessible even if you are not logged into the Shell intranet so you can view plan documents and translations.

**PLAN VIDEOS** – these explain information about the plan, how to join, how to make changes.

**HRSD** – your HR Service Desk for queries about GESPP that cannot be answered from the plan materials.



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