



B #:	0758-13
Date:	May 09, 2013
To:	All Participants
Category:	Dividends
From:	Supervisor, Stock Dividend Department
Attention:	Dividend Managers, Cashiers, and Reorganization Managers
Subject:	Optional Dividend: Royal Dutch Shell PLC Class ‘A’, Sponsored ADR CUSIP: 780259206; R/D: 05/17/2013; P/D: 06/27/2013; DTC EDS Cut-Off: 05/24/2013 8:00 P.M. EST Rate: Gross Dividend Rate of \$0.90

Please reference the **Globe Tax Important Notice** attached below

Note: It is imperative that participants read this notice carefully.

Royal Dutch Shell has announced an interim optional scrip or cash dividend with respect to the **first quarter of fiscal year 2013**.

The available dividend election is explained in the following documents, which are available on the Shell website at www.shell.com/dividend or DTC Len system “Len number **LG20101102-097**”

- Scrip Dividend Program – Q&A Booklet for ADS Holders

The reference prices used to determine the amount of new ADSs that will be issued in respect of ADSs that elect to receive new ADSs will be available on the above Shell website at a time **TBD**.

In addition, certain categories of investor entities are eligible for exemption from Dutch dividend withholding tax on the portion of their Shell dividends that are otherwise subject to that tax. You should review the separate notice that has been provided to DTC regarding the tax exemption process and certify eligibility for that exemption on behalf of those investor accounts that qualify.

Option #1- (All Cash) Participants may elect to receive a cash dividend at a rate of **\$0.90 per ADS**, subject to **15% Dutch Withholding tax** at a net dividend rate of **\$0.765 (DEFAULT OPTION)**.

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Option #2 - (All Cash) Participants may elect to receive a cash dividend of **\$0.8925 rate per share which includes a tax reclamation fee of \$0.0075. NOT subject to Dutch Withholding Tax** ("U.S. PENSIONS & IRAs ONLY, DOCUMENTATION REQUIRED").

Option #3 - (ADSs with Fractions in Cash (CIL)) Participants may elect "A" ADSs of Royal Dutch Shell PLC at a Reference ADS Price. Cash in Lieu may be subject to 15% Withholding Tax.

PARTICIPANTS SHOULD SUBMIT ELECTION INSTRUCTIONS OVER THE PARTICIPANT TERMINAL SYSTEM (PTS) THROUGH THE ELECTIVE DIVIDEND SYSTEM (EDS) FUNCTION.

Participants not responding to the above option by 05/24/2013 8:00 p.m., New York City time will receive the default distribution in accordance with Option # 1 (DEFAULT-All Cash).

To confirm your Record Date position(s), DTC participants should access the Dividend and Allocation History (DPAL) Menu Option, via the PTS Dividend Announcement Inquiry Function (DIVA).

If you have questions regarding this Important Notice or the processing of election instructions through EDS, participants should contact DTC's Customer Service Help Center at 888-382-2721.

If there are any questions regarding Royal Dutch Shell PLC Global Tax Important Notice accompanying this Important Notice please contact BRENDAN JORDAN AT GLOBETAX.COM
Globe Tax telephone# 800-915-3536 or 212-747-9100.

Important Legal Information: *The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages. To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that maybe imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.*



ROYAL DUTCH SHELL PLC - “A” SHARES has announced an interim OPTIONAL SCRIP/CASH dividend in respect to the first quarter of fiscal year 2013. BNY Mellon acts as Depositary for the company’s Depositary Share (“DS”) program. DS holders will not be subject to Dutch dividend withholding tax in respect of SCRIP Depositary Shares (“DS”) issued to them, but may be subject to Dutch dividend withholding tax on the residual cash dividend. DS holders electing the CASH dividend are, in principle, subject to 15% Dutch dividend withholding tax.

Participants can use DTC’s Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or TaxRelief option on the Participant Browser System (PBS) web site to certify all or a portion of their CASH OR SCRIP ELECTION as entitled to the applicable withholding tax rate. Use of EDS will permit entitlement amounts to be paid through DTC.

On June 27, 2013, U.S. Pensions and I.R.A.s having elected CASH will have the opportunity to receive their full treaty benefits as outlined in the “RELIEF AT SOURCE (“EDS”) ELIGIBILITY MATRIX (CASH OPTION ONLY)”. All non-U.S. holders and uncertified holders electing CASH will receive this dividend net of the full NETHERLANDS statutory withholding tax of 15% with the possibility to reclaim as outlined in the “LONG FORM ELIGIBILITY MATRIX (CASH OPTION ONLY)”.

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	NETHERLANDS
ISSUE	ROYAL DUTCH SHELL PLC – “A” SHARES
CUSIP#	780259206
TRANSFER AGENT	BNY MELLON
DEPOSITARY SHARE RECORD DATE	MAY 17, 2013
DEPOSITARY SHARE PAY DATE	JUNE 27, 2013
DEPOSITARY SHARE GROSS DIVIDEND RATE ON PAY DATE	\$ 0.90
ORD GROSS DIVIDEND RATE ON PAY DATE	TBA
RATIO	2 ORDS : 1 DS
STATUTORY WHT RATE	15%

CHARGES & DEADLINES (CASH OPTION ONLY)

FILING METHOD	BATCH	PAYMENT METHOD	DEPOSITARY SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
RELIEF AT SOURCE (CASH OPTION ONLY)	PAYMENT ON DS PAY DATE	VIA DTC / EDS	Up to \$0.0075 per Depository Share ("DS")	\$0	MAY 24, 2013
QUICK REFUND (CASH OPTION ONLY)	PRIMARY LONG FORM BATCH	CHECK	Up to \$0.0075 per Depository Share ("DS")	\$25	JUNE 21, 2013
LONG FORM (CASH OPTION ONLY)	POST-EDS PROCESS; ONGOING	CHECK	Up to \$0.0075 per Depository Share ("DS")	\$25	OCT 31, 2018

Agreements, Representations and Indemnification

We hereby agree that this tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.0075 per Depository Share (with a minimum of \$25.00) for Relief At Source, Quick Refund and Long Form and any other charges, fees or expenses payable by or due to BNY Mellon or its agents, including any custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY Mellon's discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby agree that fees paid to BNY Mellon may be shared with its agents.

We hereby agree that in addition to statutory and documentation requirements, and the deduction of fees, tax relief benefits will be subject to review and approval by the applicable custodian and tax regulators, and that BNY Mellon is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto.

We certify that to the best of our knowledge that each of the beneficial owners identified above are eligible for the preferential rates as stated herein and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners.

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY Mellon shall not be liable for the failure to secure any refund. In consideration of the assistance of BNY Mellon and the custodian in processing such claims, we expressly agree that BNY Mellon and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon and its agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith.

RELEIF AT SOURCE (“EDS”) ELIGIBILITY MATRIX (CASH OPTION ONLY)

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
EXEMPT - 0% RELIEF AT SOURCE	15%	US ARTICLE 35 - PENSIONS and IRAs under 401(a), 401(k), 457(b), 403(b), 408, 408(a), 501(a)	IRS FORM 6166 (MUST BE FOR 2013) & ESP SUBMISSION <i>(SELECT RELIEF AT SOURCE OPTION)</i> OR CLIENT LISTING

PARTICIPATING IN RELIEF AT SOURCE IS WHOLLY VOLUNTARY AND DISCRETIONARY, HOWEVER, IT IS THE ONLY WAY TO OBTAIN THE REDUCED WITHHOLDING TAX RATE ON THE PAYABLE DATE.

LONG FORM / QUICK REFUND ELIGIBILITY MATRIX (CASH OPTION ONLY)

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
UNFAVORABLE - 15%	0%	Non-Treaty Countries	NONE
FAVORABLE - 10% POST-PAY DATE LONG FORM ONLY	5%	Azerbaijan, Bahrain, China, Czech Republic, Hong Kong, India, Indonesia, Kuwait, Oman, Portugal, Qatar, Romania, Saudi Arabia, Slovak Republic, South Africa, Taiwan, United Arab Emirates, Venezuela	IB 92 UNIVERSEEL & CLIENT LISTING
FAVORABLE - 10% POST-PAY DATE LONG FORM ONLY	5%	Ghana, Japan, United Kingdom	IB 93 UNIVERSEEL & CLIENT LISTING
EXEMPT - 0% POST-PAY-DATE	15%	US ARTICLE 36—CHARITIES under 501(a), 501(c)(3), 509(a)(1), 509(a)(2), 509(a)(3), 17-(b)	ESP SUBMISSION / CLIENT LISTING
EXEMPT - 0% POST-PAY DATE	15%	US ARTICLE 35 - PENSIONS and IRAs under 401(a), 401(k), 457(b), 403(b), 408, 408(a), 501(a)	ESP SUBMISSION / CLIENT LISTING
EXEMPT - 0% (FOREIGN TAX EXEMPT) POST-PAY DATE LONG FORM ONLY	15%	Any entity domiciled in a state in which it is not subject to tax on profits, as long as that state has an Exchange of Tax Information Agreement in place with the Netherlands, & that entity would not be subject to profits tax in the Netherlands if it were based therein.	CERTIFICATE OF RESIDENCY, ARTICLES OF ASSOCIATION, & DIV 16 “Refund for foreign bodies with exemption from profits tax”

CONTACT DETAILS

PRIMARY CONTACT	CANDICE MEDENICA
DOMESTIC PHONE (U.S.)	1-800-915-3536
DOMESTIC FAX (U.S.)	1-800-985-3536
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	DutchESP@GLOBETAX.COM
COMPANY	BNY MELLON in C/O GLOBETAX
STREET ADDRESS	90 BROAD STREET 16 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	LEANN MAURICE
	BRENDAN JORDAN

ESP Electronic Submission Portal

powered by **GLOBETAX**

BNY MELLON, offers ESP powered by GlobeTax, a paperless withholding tax reclaim process, for Exempt Organizations (qualified under Article 36 of the US - Netherlands Treaty for the Avoidance of double taxation) and Exempt Pension Trusts (qualified under Article 35 of the US - Netherlands Treaty for the avoidance of double taxation) to participants holding ADRs and New York Shares.

These claims should be submitted through the following web site. (Requires a one-time registration)

<https://www.globetaxesp.com>

Please contact Ms. Candice Medenica or Ms. Leann Maurice at 1-800-985-3536 or via email at DutchESP@GLOBETAX.COM if you have any questions about this process.

DESCRIPTION OF VARIOUS DOCUMENTATION (CASH OPTION ONLY)

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
IRS FORM 6166	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE BENEFICIAL OWNER. IT MUST BE FOR THE CURRENT TAX YEAR.	ORIGINAL PREFERRED / COPY ACCEPTED	IRS REPRESENTATIVE
IB 92 UNIVERSEEL	DUTCH TAX FORM REQUIRED FOR ANY BENEFICIAL OWNER, DOMICILED IN NON-REMITTANCE-BASED JURISDICTIONS, ATTEMPTING TO RECLAIM THE 5% ENTITLEMENT; THIS FORM MUST BE CERTIFIED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE.	ORIGINAL	BENEFICIAL OWNER & MUST BARE THE STAMP OF LOCAL TAX AUTHORITY
IB 93 UNIVERSEEL	DUTCH TAX FORM REQUIRED FOR ANY BENEFICIAL OWNER, DOMICILED IN REMITTANCE-BASED JURISDICTIONS, ATTEMPTING TO RECLAIM THE 5% ENTITLEMENT; THIS FORM MUST BE CERTIFIED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE.	ORIGINAL	BENEFICIAL OWNER & MUST BARE THE STAMP OF LOCAL TAX AUTHORITY
DIV 16	THIS FORM IS USED TO APPLY FOR A "REFUND FOR FOREIGN BODIES NOT SUBJECT TO ANY TAX ON PROFITS." (SEE ELIGIBILITY MATRIX)	ORIGINAL	BENEFICIAL OWNER
CLIENT LISTING	A LISTING OF THE BENEFICIAL OWNERS NAMES, TAXPAYER ID NUMBERS, NUMBER OF SHARES, AND ENTITY TYPE (CHARITY OR PENSION). THE CLIENT LISTING IS PROVIDED TO BNY MELLON, BY THE PARTICIPANT, EITHER THROUGH ESP SUBMISSION, OR THROUGH TRADITIONAL HARD COPY RECLAIM REQUEST LETTER. IF NOT SUBMITTING YOUR CLAIM VIA ESP, PLEASE CONTACT DutchESP@GLOBETAX.COM TO PROCURE A RECLAIM REQUEST LETTER TEMPLATE.	ORIGINAL	DTC PARTICIPANT

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL QUESTIONS (CASH OPTION ONLY)

QUESTION	ANSWER
DO I NEED TO SUBMIT A SPLIT-LETTER?	NO. YOUR EDS ELECTIONS WILL BE USED IN PLACE OF THE TRADITIONAL "SPLIT-LETTER."
WILL I RECEIVE A DECLARATION IN LIEU OF DIVIDEND NOTE ("DLD" or "CERT") FOR MY ARTICLE 35 PENSIONS OR ARTICLE 36 CHARITIES?	NO, GOING FORWARD, ALL DECLARATION IN LIEU OF DIVIDEND NOTES WILL BE MAINTAINED BY THE TRANSFER AGENT, TO BE RELEASED ONLY UPON WRITTEN REQUEST BY THE PARTICIPANT.
AM I REQUIRED TO FILE THROUGH ESP?	NO, YOU MAY SUBMIT A TRADITIONAL CLAIM THROUGH THE MAIL IF YOU CANNOT SUBMIT CLIENT DATA THROUGH ESP. WE STRONGLY SUGGEST LOGGING IN TO ESP TO DOWNLOAD THE TEMPLATE PROVIDED WHEN PREPARING YOUR CLAIM, REGARDLESS OF YOUR ULTIMATE SUBMISSION METHOD.
IS THERE ANY CASE IN WHICH A U.S. RESIDENT 401(a), 401(K), 457(b), 403(b), IRA, ROTH IRA, EMPLOYEE PENSION PLANS OR SIMPLE RETIREMENT ACCOUNT WOULD NOT QUALIFY FOR TREATY BENEFITS UNDER ARTICLE 35 OF THE TREATY BETWEEN THE US AND THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION?	YES, FOR INSTANCE, THESE ACCOUNT TYPES WILL NOT BE CONSIDERED ELIGIBLE FOR TREATY BENEFITS UNDER ARTICLE 35 OF THE TREATY BETWEEN THE US AND THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION IN ANY TAXABLE YEAR IF LESS THAN 70% OF THE TOTAL AMOUNT OF WITHDRAWALS FROM SUCH U.S. TRUST DURING THAT YEAR IS USED TO PROVIDE PENSION, RETIREMENT OR OTHER EMPLOYEE BENEFITS AS MEANT IN ARTICLE 35 OF THE ABOVE MENTIONED TREATY.

FREQUENTLY ASKED QUESTIONS (FAQs) (CONTINUED)

RELIEF AT SOURCE QUESTIONS (CASH OPTION ONLY)

QUESTION	ANSWER
IS THE RELIEF AT SOURCE PROCESS FREE OF CHARGE?	NO. THIS TAX RELIEF AT SOURCE ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. FEES WILL BE CHARGED FOR THIS SERVICE OF UP TO \$0.0075 PER DEPOSITARY SHARE WITH NO MINIMUM, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS.
IS THE PROCESS FOR TAX RELIEF OFFERED BY BNY MELLON AN OPTIONAL PROCESS?	YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE.
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO BNY MELLON IN ORDER TO PARTICIPATE IN THE RELIEF AT SOURCE PROCESS?	YES, IN ADDITION TO SUBMISSION OF THE CLIENT LISTING, YOU MUST PROVIDE AN IRS FORM 6166 (CURRENT TAX YEAR) OR DUTCH QUALIFICATION LETTER FOR EACH BENEFICIAL OWNER.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE RELIEF AT SOURCE PROCESS?	YES.
WILL A "DUTCH QUALIFICATION LETTER" SUFFICE IN LIEU OF A CURRENT YEAR IRS FORM 6166?	NO, AS OF JANUARY 1, 2013 THE DUTCH TAX AUTHORITY NO LONGER ACCEPTS THE DUTCH QUALIFICATION LETTER AS A MEANS OF PROVING EXEMPTION.
MY CLIENT IS UNABLE TO PROVIDE THE REQUIRED DOCUMENTATION BY THE RELIEF AT SOURCE DEADLINE. MAY I STILL SUBMIT THE CLAIM THROUGH ESP?	YES, YOU MAY EITHER PARTICIPATE IN THE QUICK REFUND OR ON-GOING LONG FORM PROCESSES, WITHIN THE STATUTE OF LIMITATIONS.
ONCE I SUBMIT A RELIEF AT SOURCE CLAIM, HOW LONG WILL IT TAKE TO BE PAID?	RELIEF AT SOURCE CLAIMS ARE PAID ON THE ADR PAY DATE, THROUGH DTC.

FREQUENTLY ASKED QUESTIONS (FAQs) (CONTINUED)

QUICK REFUND QUESTIONS (CASH OPTION ONLY)

QUESTION	ANSWER
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO BNY MELLON IN ORDER TO PARTICIPATE IN THE QUICK REFUND PROCESS?	NO, YOU MUST ONLY PROVIDE THE BENEFICIAL OWNER BREAKDOWN VIA ESP.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK REFUND PROCESS?	NO, QUICK REFUNDS ON OPTIONAL EVENTS ARE PAID OUT BY CHECK.
ONCE I SUBMIT A QUICK REFUND CLAIM VIA ESP, HOW LONG WILL IT TAKE TO BE PAID?	WE ESTIMATE PAYMENT WITHIN APPROXIMATELY 8 TO 10 WEEKS OF PAY DATE.
DOES THE QUICK REFUND PROCESS HAVE A MINIMUM POSITION PER BENEFICIAL OWNER REQUIREMENT?	ANY CLAIM FOR BENEFICIAL OWNERS HOLDING LESS THAN 5,000 ADRS WILL BE AUTOMATICALLY HELD AND SUBSEQUENTLY FILED VIA THE TRADITIONAL LONG FORM PROCESS.
IS THE QUICK REFUND PROCESS FREE OF CHARGE?	NO. THIS TAX RECLAIM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. QUICK REFUND APPLICATIONS RECEIVED POST DEADLINE WILL BE REJECTED. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.0075 PER DS FOR QUICK REFUND WITH A MINIMUM OF \$25.00, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS.
IS THE QUICK REFUND PROCESS FOR TAX RELIEF OFFERED BY BNY MELLON AN OPTIONAL PROCESS?	YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE.

FREQUENTLY ASKED QUESTIONS (FAQs) (CONTINUED)

LONG FORM QUESTIONS

QUESTION	ANSWER
HOW LONG DOES IT TAKE FOR PAYMENT ON LONG FORM CLAIMS?	APPROXIMATELY 4-6 MONTHS.
DOES THE LONG FORM PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?	NO, ALL CLAIMS WILL BE PROCESSEED THOUGH THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL OWNER.
WHAT WILL THE FEE BE IF A BENEFICIAL OWNER'S CLAIM IS FOR LESS THAN \$50?	BNY MELLON IS WILLING TO WAIVE THE \$25 MINIMUM ON AN EXCEPTIONAL BASIS IN FAVOR OF A SPLIT OF THE RECLAIMED FUNDS OF 50/50 FOR ANY BENEFICIAL OWNER RECLAIMING LESS THAN \$50.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE LONG FORM PROCESS?	NO, YOU WILL BE PAID BY CHECK.
WILL BNY MELLON ACCEPT CLAIMS FILED DIRECTLY TO THEM BY BENEFICIAL OWNERS?	BNY MELLON ONLY ACCEPTS CLAIMS FILED BY THE DTC PARTICIPANT WHO HELD THE SECURITIES THROUGH DTC AND ONLY TO THE EXTENT THAT DTC HAS REPORTED THESE HOLDINGS TO US AS VALID.
IS THE LONG FORM PROCESS FREE OF CHARGE?	NO. THIS TAX RECLAIM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.0075 PER DS FOR STANDARD LONG FORM RECLAIMS WITH A MINIMUM OF \$25.00. RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A PER BENEFICIARY FEE AS WELL AS OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TAX AUTHORITIES. IN ADDITION, CHARGES MAY APPLY TO ANY LONG FORM CLAIMS REJECTED OR NOT ACCEPTED BY THE CUSTODIAN. FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS.
IS THIS LONG FORM PROCESS FOR TAX RELIEF OFFERED BY BNY MELLON AN OPTIONAL PROCESS?	YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE.

SCRIP DIVIDEND QUESTIONS

QUESTION	ANSWER
IF I HAVE SELECTED THE SCRIP OPTION, AM I SUBJECT TO A DUTCH DIVIDEND WITHHOLDING TAX ON THE GROSS DIVIDEND?	AN ELECTING DEPOSITARY SHARE (“DS”) HOLDER WILL BE SUBJECT TO DUTCH DIVIDEND WITHHOLDING TAX ONLY IN RESPECT OF ANY RESIDUAL AMOUNT PAID IN CASH.
WHAT WILL HAPPEN WITH ANY RESIDUAL AMOUNTS AFTER MY NEW ADSs HAVE BEEN ISSUED?	ANY RESIDUAL ENTITLEMENT WILL BE PAID IN CASH IN USD NET OF 15% DUTCH DIVIDEND WITHHOLDING TAX.
CAN I RECLAIM DUTCH DIVIDEND WITHHOLDING TAX ON THE RESIDUAL CASH?	NO, THERE WILL BE NO RECLAIM PROCESS FOR RECOVERING THE WITHHOLDING TAX ON RESIDUAL CASH.

All Post-Electronic Reclaims filing LONG FORM:

U.S. residents and non-U.S. residents who have missed QUICK REFUND Process deadlines may file for a “LONG FORM” refund by submitting a claim via either ESP or traditional methods to GlobeTax as agent for BNY Mellon prior to the expiry of the right to claim. Based on their country, that period generally expires five (5) years from the end of the year in which the dividend was paid in the local market. Claims received after the long form deadline will be filed on a best effort basis at the discretion of GlobeTax as agent for BNY Mellon.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk it is strongly advised that DTC Participants file their claims as soon as possible as the depositary and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.

Warning and Disclaimer:

BNY Mellon will not be responsible for the truth or accuracy of any submissions received by it and, by following the procedures set forth herein or otherwise submitting any information, all submitting holders of DSs, and their agents, shall be agreeing to indemnify and hold harmless BNY Mellon and its agents for any and all losses, liabilities, fees and expenses (including reasonable fees and expenses of counsel) incurred by any of them in connection therewith or arising there from. BNY Mellon and its agents will be relying upon the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold submitting holders of DSs and their agents, liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities or the applicable issuer will accept submissions for relief. Neither BNY Mellon nor its agents shall be responsible or liable to any holders of DSs in connection with any matters related to, arising from, or in connection with the tax relief process described herein.

DTC EDS OPTIONS EXPLAINED

OPTION	EXPLANATION
OPTION #1: CASH OPTION 15% DUTCH WITHHOLDING TAX	ANY HOLDER ELECTING CASH OPTION WHO IS NOT A U.S. PENSION / RETIREMENT FUND; OR WHO CANNOT PROVIDE A CURRENT YEAR IRS FORM 6166 BY MAY 24, 2013
OPTION #2: CASH OPTION 0% DUTCH WITHHOLDING TAX (DOCUMENT REQUIREMENT)	U.S. PENSIONS & IRAs ONLY, DOCUMENTATION REQUIRED: ONLY FOR U.S. PENSIONS / RETIREMENT FUNDS, ELECTING THE CASH OPTION, <u>AND</u> ABLE TO PROVIDE CURRENT TAX YEAR IRS FORM 6166 BY MAY 24, 2013 (SEE ELIGIBILITY MATRIX)
OPTION #3: SCRIP OPTION 0% DUTCH WITHHOLDING TAX	ANY HOLDER ELECTING SCRIP. THERE IS NO DUTCH WITHHOLDING ON THIS OPTION EXCEPT FOR ANY RESIDUAL VALUE PAID IN CASH.