



Royal Dutch Shell plc

Carel van Bylandtlaan 30
2596 HR The Hague
The Netherlands

April 11, 2016

Dear Shareholder,

PRICEWATERHOUSECOOPERS LLP – STATEMENT OF REASONS

We announced the intention in the 2013 Annual Report to commence a tender process for the appointment of the external auditor for the financial year 2016. Following the tender process, it was concluded that Ernst & Young LLP ("EY") was the preferred firm to conduct the Royal Dutch Shell plc (the "Company") audit engagement and to succeed PricewaterhouseCoopers LLP ("PwC").

PwC submitted their letter of resignation to the Board of Directors on April 11, 2016, along with their "statement of reasons", confirming that PwC resigned as auditor of the Company following the tender process. We are required by the Companies Act to send a copy of the statement of reasons to shareholders, and accordingly you will find a copy of the statement overleaf.

Yours sincerely,

Michiel Brandjes
Company Secretary



The Directors
Royal Dutch Shell plc
Shell Centre
London SE1 7NA
United Kingdom

April 11, 2016

Dear Sirs,

Statement of reasons connected with our ceasing to hold office as auditors of Royal Dutch Shell plc

In accordance with Section 519 of the Companies Act 2006 (the "Act"), we set out below the reasons connected with PricewaterhouseCoopers LLP, registered auditor number C001004062, ceasing to hold office as auditors of Royal Dutch Shell plc, registered number 04366849 (the "Company") effective from April 11, 2016.

The reason we are ceasing to hold office is that the Company undertook a competitive tender process for the position of statutory auditor and we were not successful in retaining the audit.

Yours faithfully,

A handwritten signature in black ink that reads 'PricewaterhouseCoopers LLP.' The signature is written in a cursive, flowing style.

PricewaterhouseCoopers LLP
London

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