

Computershare Canada Letterhead

Dear Participant

Please find enclosed your T5 statement covering the period 01 January 2023 – 31 December 2023. You have been identified to receive this statement because our data indicates you are a Canadian resident and/or you have self-certified that you are a Canadian tax resident.

If you are no longer a tax resident of Canada and do not require a T5 statement, please contact taxreporting@computershare.co.uk and we will arrange for a cancelled statement to be issued and the CRA will be notified.

Background

This T5 statement has been issued to you because dividends have accrued on shares held in your Share Plan Account (SPA), during the above-mentioned period. Each quarter a dividend is paid by Shell and dividend shares are added to your account.

Dividend reporting

Shell reports and pays its dividend Net of withholding tax to Computershare. To avoid confusion the dividend data is reported to show the gross declared dividend rate and any withholding dividend tax that is withheld at source. This information has been validated against the dividend statement(s) available online in the "Documents" section of the "Library" on your EquatePlus account.

The process used to create your T5 statement has been agreed with Shell International Limited and Shell Canada. If you have any questions in respect of the statement issued to you, you can contact the Computershare support team toll free on 00800 1020 1010

T4

Please also note that the T5 reporting is quite separate to T4 reporting carried out by Shell Canada Limited. The T5 relates to dividends paid to you as a shareholder, the T4 relates to your employment income and will be distributed by Shell Canada Limited.

Yours sincerely

Computershare Plan Managers