

NIGERIA

TCC/PC 025595

Form No. FIR 161D



FEDERAL INLAND REVENUE DEPARTMENT.

DISTRICT STATION LTD OIL & GAS 452001

Date 28-3-2014

Tax Payer's File No. 01062405-0111

File No. HQA 5501

INCOME TAX CLEARANCE CERTIFICATE

PETROLEUM PROFITS TAX

This is to certify that

NAME OF COMPANY The Shell Petroleum Dev Company Nig. Ltd

Address Shell Industrial Area Old Abu Road Rumuokoko
Port Harcourt, Rivers State has paid petroleum

profit tax for the past three years/has incurred losses as follows:

19. 2011

19. 2012

19. 2013

3. The details of the assessments are as follows:

| | 19. 2011 | 19. 2012 | 19. 2013 |
|------------------------------|---------------------------------|----------------------------------|---------------------------------|
| TOTAL NET PROFIT | 3,460,814,187 | 2,223,391,086 | 1,182,525,242 |
| TAX PAID | 2,941,692,000 | 1,493,262,921.25 | 969,583,900.25 |
| RECEIPT NUMBERS AND DATES | 05006738 of 29/4/11 & others | 05007036 of 18/12/12 & others | 05007415 of 28/3/13 & others |

4. Sources of income Exploration and Production
of Oil and Gas

5. This CERTIFICATE EXPIRES ON 28 MARCH 2014

(Not later than 12 months after the last year of tax)

Federal Inland Revenue Service
LTO (Oil&Gas) Upstream
Ogunlana, G.O.
Telephone: 01122222222