

Royal Dutch Shell plc

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These interim accounts are prepared only for the purposes of Sections 836 and 838 of the Companies Act 2006. They are abridged and unaudited.

	Period from 1 July 2008 to 30 September 2008 \$ million	Period from 1 May 2008 to 30 June 2008 \$ million
INCOME STATEMENT		
Dividend income	980	1,077
Administrative expenses	(27)	(5)
Finance income	-	201
Finance expense	(883)	-
Profit before taxation	70	1,273
Taxation	(14)	(13)
Profit for the period	56	1,260

STATEMENT OF RETAINED EARNINGS

Opening balance of retained earnings	10,206	12,296
Profit for the period	56	1,260
Dividends paid	(2,291)	(2,483)
Repurchase of issued capital	(847)	(973)
Release of share plan reserve	26	106
Closing balance of retained earnings	7,150	10,206

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Royal Dutch Shell plc

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BALANCE SHEET	30 September 2008 \$ million	30 June 2008 \$ million
Non-current assets		
Investments in subsidiaries (Note 2)	200,615	200,615
Deferred tax asset	-	19
Current assets		
Accounts receivable	8,791	10,737
Cash and cash equivalents	555	1,043
	<hr/>	<hr/>
	9,346	11,780
Total assets	<hr/>	<hr/>
	209,961	212,414
Current liabilities		
Accounts payable and accrued liabilities	1,077	566
Total liabilities	<hr/>	<hr/>
	1,077	566
Equity		
Issued capital (Note 3)	529	531
Other reserves (Note 4)	201,205	201,111
Retained earnings (Note 5)	7,150	10,206
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	208,884	211,848
Total liabilities and equity	<hr/>	<hr/>
	209,961	212,414

Total liabilities and equity



Director

30 October 2008

Royal Dutch Shell plc

Notes to Financial Statements

1. Accounting policies and convention

The accounting policies of Royal Dutch Shell plc (the "Company") are explained in the relevant notes

The interim accounts and notes on pages 1 to 4 herein have been prepared to support the proposed dividends on the Class A and Class B Ordinary shares, in accordance with and for the purposes of sections 270 and 272 of the Companies Act 1985 and also to support the Company's share buy backs in accordance with and for the purposes of sections 836 and 838 of the Companies Act 2006 and on the basis of accounting policies which are in accordance with International Financial Reporting Standards ("IFRS") for determining whether the proposed distribution would contravene the said Act

The accounts have been prepared under the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and other derivative contracts

These interim accounts do not constitute statutory accounts within the meaning of section 240 of the Companies Act 1985 or Companies Act accounts within the meaning of sections 395 or 403 of the Companies Act 2006 Statutory accounts for the year ending 31 December 2007 have been delivered to the Registrar of Companies in England and Wales

2. Investments in subsidiaries

Investments in subsidiaries are stated at cost, net of pre-acquisition dividends

3. Issued capital

At 30 September 2008 the share capital of the Company was

Authorised	Nominal value original currency	
4,077,359,886 (30 June 2008 4,077,359,886) Class A shares of €0.07 each		€285,415,192
2,759,360,000 (30 June 2008 2,759,360,000) Class B shares of €0.07 each		€193,155,200
3,101,000,000 (30 June 2008 3,101,000,000) unclassified shares of €0.07 each		€217,070,000
62,280,114 (30 June 2008 62,280,114) Euro deferred shares of €0.07 each		€4,359,608
50,000 (30 June 2008 50,000) Sterling deferred shares of £1 each		£50,000
Issued	Nominal value original currency	Nominal value \$ million
3,547,035,973 (30 June 2008 3,547,035,973) Class A shares of €0.07 each	€248,292,518	300
2,708,079,886 (30 June 2008 2,732,337,147) Class B shares of €0.07 each	€189,565,592	229
Nil (30 June Nil) Euro deferred shares of €0.07 each	-	-
50,000 (30 June 2008 50,000) Sterling deferred shares of £1 each	£50,000	-
Total		<u>529</u>

In the period covering 1 July 2008 to 30 September 2008 24,257,261 Class B shares were repurchased under the Company's share buy back programme and cancelled. No Class A shares were repurchased and cancelled within the same period.

4. Other reserves

Capital redemption reserve

As required by the Companies Act 1985, the equivalent of the nominal value of shares cancelled is transferred to a capital redemption reserve

Other reserve

The other reserve represents the difference between the cost of the investment in the Royal Dutch Shell Group and the nominal value of shares issued in exchange for that investment

In addition the other reserve includes the equity entry in relation to share based compensation accounted for under IFRS2. Balances will be transferred to retained earnings as and when the individual share plans vest (See below for further comment)

5. Retained earnings

In March 2008, share plans granted in 2005 vested resulting in a pro-rata release of the share plan reserve and an increase in retained earnings of \$267 million. This amount is non-distributable until the Company recharges these costs to the relevant employing Royal Dutch Shell Group companies and the Company has received consideration in cash