

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 October 2009 to 31 December 2009 \$ million	Period from 1 July 2009 to 30 September 2009 \$ million
<b>STATEMENT OF INCOME</b>		
Dividend income	1,127	1,138
Administrative expenses	(1)	(23)
Finance income	-	305
Finance expense	(73)	-
Income before taxation	1,053	1,420
Taxation	23	14
Income for the period	1,076	1,434
<b>STATEMENT OF COMPREHENSIVE INCOME</b>		
Income for the period	1,076	1,434
Other Comprehensive income for the period	1,076	1,434
Comprehensive income for the period	1,076	1,434
Comprehensive income attributable to minority interests	-	-
Comprehensive income attributable to Royal Dutch Shell plc shareholders	1,076	1,434
<b>STATEMENT OF RETAINED EARNINGS</b>		
Opening balance of retained earnings	7,656	8,877
Income for the period	1,076	1,434
Dividends paid	(2,613)	(2,655)
Repurchase of issued capital	-	-
Transfer to Investment in subsidiaries	110	-
Closing balance of retained earnings	6,229	7,656

THURSDAY

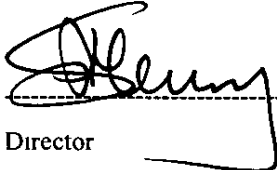


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COMPANIES HOUSE

# Royal Dutch Shell plc

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	31 December 2009	30 September 2009
BALANCE SHEET	\$ million	\$ million
Non-current assets		
Investments in subsidiaries (Note 2)	201,824	200,853
Deferred tax asset	-	18
Current assets		
Accounts receivable	260	937
Cash and cash equivalents	6,651	8,333
	<u>6,911</u>	<u>9,270</u>
Total assets	<u>208,735</u>	<u>210,141</u>
Current liabilities		
Accounts payable and accrued liabilities	531	710
	<u>531</u>	<u>710</u>
Equity		
Ordinary share capital (Note 3)	527	527
Other reserves (Note 4)	201,448	201,248
Retained earnings (Note 5)	6,229	7,656
	<u>208,204</u>	<u>209,431</u>
Total liabilities and equity	<u>208,735</u>	<u>210,141</u>

  
Director

~~January~~ 2010  
4<sup>TH</sup> FEBRUARY

# 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 2008 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. Included in investments is the IFRS 2 cost accrual for Performance Share Plans awarded to employees of the Company's subsidiaries

### 3. Ordinary share capital

At 31 December 2009 the share capital of the Company was

<b>Authorised</b>	<b>Nominal value original currency</b>	
4,077,359,886 (30 September 2009 4,077,359,886) Class A shares of €0.07 each		€285,415,192
2,759,360,000 (30 September 2009 2,759,360,000) Class B shares of €0.07 each		€193,155,200
3,163,280,114 (30 September 2009 3,163,280,114) unclassified shares of €0.07 each		€221,429,608
50,000 (30 September 2009 50,000) Sterling deferred shares of £1 each		£50,000
<b>Issued</b>	<b>Nominal value original currency</b>	<b>Nominal value \$ million</b>
3,545,663,973 (30 September 2009 3,545,663,973) Class A shares of €0.07 each	€248,196,478	300
2,695,808,103 (30 September 2009 2,695,808,103) Class B shares of €0.07 each	€188,706,567	227
Nil (30 September 2009 Nil) unclassified shares of €0.07 each	-	-
50,000 (30 September 2009 50,000) Sterling deferred shares of £1 each	£50,000	-
<b>Total</b>		<u>527</u>

**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

**5. Retained earnings**

The amount of \$110 million transferred out of retained earnings relates to vested performance share plans delivered to employees of the Company's subsidiaries that were not recharged to the employing subsidiaries. This amount is considered to be a capital contribution to the subsidiaries and reclassified to Investments in subsidiaries