ROYAL DUTCH SHELL PLC
Registered Number: 04366849

UNAUDITED INTERIM ACCOUNTS
FOR THE 3 MONTH PERIOD ENDED 30 JUNE 2018

Royal Dutch Shell plc

Company Number 04366849

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

	Unaudited Period from 1 April to 30 June 2018 $ million	Unaudited Period from 1 January to 31 March 2018 $ million
STATEMENT OF INCOME		
Dividend income	1,746	1,796
Administrative expenses	(14)	(6)
Finance income	44	75
Finance expense	(11)	(17)
Income before taxation	1,765	1,848
Taxation	(7)	-
Income for the period	1,758	1,848

STATEMENT OF COMPREHENSIVE INCOME		
Income for the period	1,758	1,848
Comprehensive income for the period	1,758	1,848

STATEMENT OF RETAINED EARNINGS		
Opening balance of retained earnings	20,427	21,778
Comprehensive income for the period	1,758	1,848
Dividends paid	(3,886)	(3,971)
Share based compensation	(7)	772
Closing balance of retained earnings	18,292	20,427

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BALANCE SHEET	**Unaudited** **30 June 2018** **$ million**	**Unaudited** **31 March 2018** **$ million**
Non-current assets		
Investments in subsidiaries (Note 2)	257,135	257,008
Deferred tax	485	486
	257,620	257,494
Current assets		
Accounts receivable	709	2,813
Cash and cash equivalents	3	3
	712	2,816
Total assets	258,332	260,310
Current liabilities		
Accounts payable and accrued liabilities	4,086	4,060
Total liabilities	4,086	4,060
Equity		
Ordinary share capital (Note 3)	696	696
Other reserves (Note 4)	235,258	235,127
Retained earnings	18,292	20,427
Total equity	254,246	256,250
Total liabilities and equity	258,332	260,310

Jessica Uhl

Director

26......July 2018

Royal Dutch Shell plc

Company Number 04366849

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 5 herein have been prepared to support the proposed dividends on the Class A and B Ordinary shares in accordance with and for the purposes of sections 836 and 838 of the Companies Act 2006, for determining whether the proposed distribution would contravene the said Act, and also to support any share buybacks. They have been prepared on the basis of accounting policies which are in accordance with International Financial Reporting Standards ('IFRS'). These interim accounts are abridged and unaudited.

The accounts have been prepared under the historical cost convention except for certain items measured at fair value.

These interim accounts do not constitute statutory accounts within the meaning of section 434(3) of the Companies Act 2006. Statutory accounts for the year ended 31 December 2017 were published in Shell's Annual Report and delivered to the Registrar of Companies in England and Wales. The auditor's report on those accounts was unqualified, did not include a reference to any matters to which the auditor drew attention by way of emphasis without qualifying the report, and did not contain any statement under sections 498(2) or (3) of the Companies Act 2006. No statutory accounts have been delivered to the Registrar of Companies in England and Wales in respect of the period covered by these interim accounts.

2. Investments in subsidiaries

Investments in subsidiaries are stated at cost, net of any impairment (if applicable). The fair value of share-based compensation for equity-settled plans granted to employees of subsidiaries under the Company's plans is recognised as an investment in subsidiaries from the date of grant over the vesting period with a corresponding increase in equity. In the year of vesting of a plan, the costs for the actual deliveries are charged to the relevant employing subsidiaries. This is recognised as a realisation of the investment originally booked. If the actual vesting costs are higher than the cumulatively recognised share-based compensation charge, the difference is recognised in income.

3. Ordinary share capital

At 30 June 2018 the issued share capital of the Company was:

	Nominal value original currency	Nominal value $ million
4,597,136,050 (31 March 2018: 4,597,136,050) Class A shares of €0.07 each	€321,799,524	388
3,745,486,731 (31 March 2018: 3,745,486,731) Class B shares of €0.07 each	€262,184,071	308
50,000 (31 March 2018: 50,000) Sterling deferred shares of £1 each	£50,000	-
Total		696

4. Other reserves

Other reserves consist of:

- Merger reserve, which was established as a consequence of the Company becoming the single parent company of Royal Dutch and Shell Transport, and represented the difference between the cost of the investment in those companies and the nominal value of shares issued in exchange for those investments as required by the prevailing legislation at that time, section 131 of the Companies Act 1985.
- A second merger reserve, which was established as a consequence of the Company acquiring BG on 15 February, 2016, and represented the difference between the fair value of shares issued in exchange for this investment and the nominal value of the shares as required by the prevailing legislation at that time, section 612 of the Companies Act 2006.
- Capital redemption reserve, which was established in connection with repurchases of shares of the Company.
- Share plan reserve, which represents the fair value of share-based compensation under the Company's equity-settled plans currently in issue.
- Share premium reserve, which represents the difference between the carrying value of loan notes converted to 4,827,974 Class A shares on 6 January 2006, and the nominal value of those shares.