



ROYAL DUTCH SHELL PLC

UNAUDITED FINANCIAL STATEMENTS AND OPERATING INFORMATION

This version of the Supplementary financial and operational disclosure shows variances compared with previously-published information for periods Q4 2008-Q4 2012, as a result of the adoption of revised IAS 19 *Employee Benefits* on January 1, 2013, with retrospective effect.

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CONSOLIDATED STATEMENT OF INCOME

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\$ million	2008	2009	2010	Q1 2011	Q2 2011	Q3 2011	Q4 2011	2011	Q1 2012	Q2 2012	Q3 2012	Q4 2012	2012
Revenue													
Share of profit of equity-accounted investments													
Interest and other income ¹													
Total revenue and other income													
Purchases													
Production and manufacturing expenses				24	24	23	24	95	(11)	(13)	(21)	(20)	(65)
Selling, distribution and administrative expenses				6	6	6	6	24	(30)	(27)	(33)	(61)	(151)
Research and development				(1)	-	-	(1)	(2)	(1)	(2)	(1)	(3)	(7)
Exploration													
Depreciation, depletion and amortisation													
Interest expense													
Income before taxation				(29)	(30)	(29)	(29)	(117)	42	42	55	84	223
Taxation				(6)	(7)	(6)	(6)	(25)	24	22	30	27	103
Income from continuing operations				(23)	(23)	(23)	(23)	(92)	18	20	25	57	120
Income/(loss) from discontinued operations													
Income for the period				(23)	(23)	(23)	(23)	(92)	18	20	25	57	120
Income attributable to non-controlling interest													
Income attributable to Royal Dutch Shell plc shareholders				(23)	(23)	(23)	(23)	(92)	18	20	25	57	120
CCS adjustment for Downstream													
CCS earnings				(23)	(23)	(23)	(23)	(92)	18	20	25	57	120
Identified Items													
CCS earnings excluding identified items				(23)	(23)	(23)	(23)	(92)	18	20	25	57	120

¹ Includes dividend income, gains/(losses) on sale of assets and net foreign exchange gains on financing activities.

EARNINGS AND DIVIDENDS PER SHARE

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	2008	2009	2010	Q1 2011	Q2 2011	Q3 2011	Q4 2011	2011	Q1 2012	Q2 2012	Q3 2012	Q4 2012	2012
Dividends per share (\$) ¹													
Basic earnings per share (\$)													
Earnings per share				-	(0.01)	-	-	(0.01)	-	0.01	-	0.01	0.02
CCS earnings per share				-	(0.01)	-	-	(0.01)	-	0.01	-	0.01	0.02
CCS earnings per share excluding identified items				-	(0.01)	-	-	(0.01)	-	0.01	-	0.01	0.02
Diluted earnings per share (\$)													
Earnings per share				-	(0.01)	-	-	(0.01)	-	0.01	-	0.01	0.02
CCS earnings per share				-	(0.01)	-	-	(0.01)	-	0.01	-	0.01	0.02
CCS earnings per share excluding identified items				-	(0.01)	-	-	(0.01)	-	0.01	-	0.01	0.02

EARNINGS AND DIVIDENDS PER ADS²

Dividends per ADS (\$) ¹													
Basic earnings per ADS (\$)													
Earnings per share				-	(0.02)	-	-	(0.02)	-	0.02	-	0.02	0.04
CCS earnings per share				-	(0.02)	-	-	(0.02)	-	0.02	-	0.02	0.04
CCS earnings per share excluding identified items				-	(0.02)	-	-	(0.02)	-	0.02	-	0.02	0.04
Diluted earnings per share (\$)													
Earnings per share				-	(0.02)	-	-	(0.02)	-	0.02	-	0.02	0.04
CCS earnings per share				-	(0.02)	-	-	(0.02)	-	0.02	-	0.02	0.04
CCS earnings per share excluding identified items				-	(0.02)	-	-	(0.02)	-	0.02	-	0.02	0.04

Shares (Millions)³													
Weighted average number of shares as the basis for:													
Basic earnings per share													
Diluted earnings per share													
Shares outstanding at the end of the period													
Number of shares repurchased ⁴													
Number of shares issued													

Scrip dividend reference share price (\$)													
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¹ Dividend declared in respect of the relevant quarter

² Each American Depositary Share (ADS) represents two Royal Dutch Shell plc ordinary shares of €0.07 each.

³ Royal Dutch Shell plc ordinary shares of €0.07 each.

⁴ Shares repurchases based on the trading date. Settlement usually occurs three working days after the trading day.

CONDENSED CONSOLIDATED BALANCE SHEET

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\$ million	At the end of Q4 2008	At the end of Q4 2009	At the end of Q4 2010	At the end of Q4 2011	At the end of Q4 2012
Assets					
Non-current assets:					
Intangible assets					
Property, plant and equipment					
Equity-accounted investments					
Investments in securities					
Deferred tax	1,501	477	211	211	243
Retirement benefits	(2,832)	(6,008)	(5,500)	(7,994)	(10,274)
Trade and other receivables	(1,331)	(5,531)	(5,289)	(7,783)	(10,031)
Total non-current assets					
Current assets:					
Inventories					
Trade and other receivables					
Cash and cash equivalents					
Total current assets					
Total assets	(1,331)	(5,531)	(5,289)	(7,783)	(10,031)
Liabilities					
Non-current liabilities:					
Debt					
Trade and other payables					
Deferred tax	(2,688)	(2,944)	(2,949)	(4,553)	(5,278)
Retirement benefits	9,348	4,735	5,220	7,807	8,992
Decommissioning and other provisions					
Total non-current liabilities	6,660	1,791	2,271	3,254	3,714
Current liabilities:					
Debt					
Trade and other payables					
Taxes payable					
Retirement benefits					
Decommissioning and other provisions					
Total current liabilities					
Total liabilities	6,660	1,791	2,271	3,254	3,714
Equity attributable to Royal Dutch Shell plc shareholders	(7,991)	(7,322)	(7,560)	(11,037)	(13,745)
Non-controlling interest					
Total equity	(7,991)	(7,322)	(7,560)	(11,037)	(13,745)
Total liabilities and equity	(1,331)	(5,531)	(5,289)	(7,783)	(10,031)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

This version of the Supplementary financial and operational disclosure shows variances compared with previously-published information for periods Q4 2008-Q4 2012, as a result of the adoption of revised IAS 19 Employee Benefits on January 1, 2013, with retrospective effect.

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\$ million	2008	2009	2010	Q1 2011	Q2 2011	Q3 2011	Q4 2011	2011	Q1 2012	Q2 2012	Q3 2012	Q4 2012	2012
Cash flow from operating activities:													
Income for the period				(23)	(23)	(23)	(23)	(92)	18	20	25	57	120
Adjustment for:													
- Current taxation													
- Interest expense (net)													
- Depreciation, depletion and amortisation													
- Net (gains)/losses on sale of assets													
- Decrease/(increase) in working capital													
- Share of profit of equity-accounted investments													
- Dividends received from equity-accounted investments													
- Deferred taxation, retirement benefits, decommissioning and other provisions				23	23	23	23	92	(18)	(20)	(25)	(57)	(120)
- Other													
Net cash from operating activities (pre-tax)													
Taxation paid													
Net cash from operating activities													
Cash flow from investing activities:													
Capital expenditure													
Investments in equity-accounted investments													
Proceeds from sale of assets													
Proceeds from sale of equity-accounted investments													
Proceeds from sale/(purchases) of securities (net)													
Interest received													
Net cash used in investing activities													
Cash flow from financing activities:													
Net (decrease)/increase in debt with maturity period within three months													
Other debt:													
- New borrowings													
- Repayments													
Interest paid													
Change in non-controlling interest													
Cash dividends paid to:													
- Royal Dutch Shell plc shareholders													
- Non-controlling interest													
Repurchases of shares													
Shares held in trust:													
- Net sales/(purchases) and dividends received													
Net cash used in financing activities													
Currency translation differences relating to cash and cash equivalents													
Increase/(decrease) in cash and cash equivalents													
Cash and cash equivalents at beginning of period													
Cash and cash equivalents at end of period													

EARNINGS BY SEGMENT AND IDENTIFIED ITEMS

This version of the Supplementary financial and operational disclosure shows variances compared with previously-published information for periods Q4 2008-Q4 2012, as a result of the adoption of revised IAS 19 Employee Benefits on January 1, 2013, with retrospective effect.

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Earnings by Segment

\$ million	2008	2009	2010	Q1 2011	Q2 2011	Q3 2011	Q4 2011	2011	Q1 2012	Q2 2012	Q3 2012	Q4 2012	2012
Upstream*1													
Europe				(12)	(12)	(12)	(12)	(48)	(16)	(14)	(16)	(31)	(77)
Asia Pacific				-	-	-	-	-	-	-	-	1	1
Other													
International				(12)	(12)	(12)	(12)	(48)	(16)	(14)	(16)	(30)	(76)
Americas				15	15	14	15	59	33	34	37	54	158
				3	3	2	3	11	17	20	21	24	82
*Of which :													
Integrated gas ²				-	1	-	-	1	1	2	2	7	12
Downstream (CCS basis)													
Oil Products				(25)	(25)	(24)	(25)	(99)	10	6	11	22	49
Chemicals				(5)	(5)	(5)	(5)	(20)	(9)	(6)	(7)	5	(17)
				(30)	(30)	(29)	(30)	(119)	1	-	4	27	32
Corporate and Non-controlling interest													
Interest and investment income/(expense)													
Currency exchange gains/(losses)													
Other - including taxation				4	4	4	4	16	-	-	-	6	6
Corporate				4	4	4	4	16	-	-	-	6	6
Non-controlling interest				4	4	4	4	16	-	-	-	6	6
CCS earnings				(23)	(23)	(23)	(23)	(92)	18	20	25	57	120

Summary of Identified Items

\$ million	2008	2009	2010	Q1 2011	Q2 2011	Q3 2011	Q4 2011	2011	Q1 2012	Q2 2012	Q3 2012	Q4 2012	2012
Upstream*1													
Europe													
Asia Pacific													
Other													
International													
Americas													
*Of which :													
Integrated gas ²													
Downstream													
Oil Products													
Chemicals													
Corporate and Non-controlling interest													
Corporate													
Non-controlling interest													
CCS earnings impact													

Earnings by Segment (Excluding Identified Items)

\$ million	2008	2009	2010	Q1 2011	Q2 2011	Q3 2011	Q4 2011	2011	Q1 2012	Q2 2012	Q3 2012	Q4 2012	2012
Upstream¹													
Europe				(12)	(12)	(12)	(12)	(48)	(16)	(14)	(16)	(31)	(77)
Asia Pacific				-	-	-	-	-	-	-	-	1	1
Other													
International				(12)	(12)	(12)	(12)	(48)	(16)	(14)	(16)	(30)	(76)
Americas				15	15	14	15	59	33	34	37	54	158
				3	3	2	3	11	17	20	21	24	82
*Of which :													
Integrated gas ²				-	1	-	-	1	1	2	2	7	12
Downstream (CCS basis)													
Oil Products				(25)	(25)	(24)	(25)	(99)	10	6	11	22	49
Chemicals				(5)	(5)	(5)	(5)	(20)	(9)	(6)	(7)	5	(17)
				(30)	(30)	(29)	(30)	(119)	1	-	4	27	32
Corporate and Non-controlling interest													
Corporate				4	4	4	4	16	-	-	-	6	6
Non-controlling interest				4	4	4	4	16	-	-	-	6	6
CCS earnings				(23)	(23)	(23)	(23)	(92)	18	20	25	57	120

¹ Europe: Europe
 Asia Pacific: East Asia and Oceania
 Other International: Africa, Middle East and CIS
 Americas: North and South America

² Integrated Gas is part of the Upstream segment. It incorporates Liquefied Natural Gas, including LNG marketing and trading, and Gas-to-Liquids operations.

In addition the associated upstream oil and gas production activities from projects, where there are integrated fiscal and ownership structures across the value chain, are also included in Integrated Gas. These include the Sakhalin-2, North West Shelf, Pearl, Qatargas 4 and Pluto (Woodside) projects that are on stream, as well as Gorgon, Prelude and Wheatstone projects that are currently under construction. Power generation and coal gasification activities are also included in Integrated Gas.

ADDITIONAL SEGMENTAL INFORMATION

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\$ million	2008	2009	2010	Q1 2011	Q2 2011	Q3 2011	Q4 2011	2011	Q1 2012	Q2 2012	Q3 2012
Upstream											
Segment earnings				3	3	2	3	11	17	20	21
Including:											
- Exploration											
- Depreciation, depletion and amortisation											
- Share of profit of equity-accounted investments											
- Production and manufacturing expenses				(5)	(5)	(5)	(5)	(20)	(26)	(28)	(33)
- Selling, distribution and administrative expenses				(1)	(1)	-	(1)	(3)	(2)	(3)	(3)
Cash flow from operations											
Less: Net working capital movements											
Cash flow from operations excluding net working capital movements											
Capital employed	(2,854)	(2,565)	(2,061)	(2,058)	(2,056)	(2,053)	(3,321)	(3,321)	(3,359)	(3,259)	(3,312)
Downstream											
Segment CCS earnings				(30)	(30)	(29)	(30)	(119)	1	-	4
Including:											
- Depreciation, depletion and amortisation											
- Share of profit of equity-accounted investments											
- Production and manufacturing expenses				29	29	28	29	115	15	15	12
- Selling, distribution and administrative expenses				7	7	6	7	27	(28)	(24)	(30)
Cash flow from operations											
Less: Net working capital movements											
Cash flow from operations excluding net working capital movements											
Capital employed	(5,143)	(4,761)	(5,498)	(5,520)	(5,549)	(5,578)	(7,739)	(7,739)	(7,972)	(7,688)	(7,909)
Corporate											
Segment earnings				4	4	4	4	16	-	-	-
Cash flow from operations											
Less: Net working capital movements											
Cash flow from operations excluding net working capital movements											
Capital employed	6	4	(1)	3	7	11	23	23	23	22	23
Shell group											
CCS earnings				(23)	(23)	(23)	(23)	(92)	18	20	25
Non-controlling interest											
CCS earnings (after non-controlling interest)				(23)	(23)	(23)	(23)	(92)	18	20	25
Cash flow from operations				-	-	-	-	-	-	-	-
Less: Net working capital movements				-	-	-	-	-	-	-	-
Cash flow from operations excluding net working capital movements				-	-	-	-	-	-	-	-
Capital employed	(7,991)	(7,322)	(7,560)	(7,575)	(7,598)	(7,620)	(11,037)	(11,037)	(11,308)	(10,925)	(11,198)
ROACE		0.4%	0.4%	0.5%	0.6%	0.6%	0.7%	0.7%	0.7%	0.6%	0.6%
Balance sheet gearing ratio (net debt as percentage of total capital)	0.4%	0.7%	0.7%	0.6%	0.5%	0.5%	0.8%	0.8%	0.6%	0.5%	0.5%

ADDITIONAL SEGMENTAL INFORMATION

This version of the Supplementary financial and operational disclosure shows variances

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\$ million	Q4 2012	2012
Upstream		
Segment earnings	24	82
Including:		
- Exploration		
- Depreciation, depletion and amortisation		
- Share of profit of equity-accounted investments		
- Production and manufacturing expenses	(33)	(120)
- Selling, distribution and administrative expenses	(7)	(15)
Cash flow from operations		
Less: Net working capital movements		
Cash flow from operations excluding net working capital movements		
Capital employed	(4,303)	(4,303)
Downstream		
Segment CCS earnings	27	32
Including:		
- Depreciation, depletion and amortisation		
- Share of profit of equity-accounted investments		
- Production and manufacturing expenses	13	55
- Selling, distribution and administrative expenses	(54)	(136)
Cash flow from operations		
Less: Net working capital movements		
Cash flow from operations excluding net working capital movements		
Capital employed	(9,463)	(9,463)
Corporate		
Segment earnings	6	6
Cash flow from operations		
Less: Net working capital movements		
Cash flow from operations excluding net working capital movements		
Capital employed	21	21
Shell group		
CCS earnings	57	120
Non-controlling interest		
CCS earnings (after non-controlling interest)	57	120
Cash flow from operations	-	-
Less: Net working capital movements	-	-
Cash flow from operations excluding net working capital movements	-	-
Capital employed	(13,745)	(13,745)
ROACE	0.9%	0.9%
Balance sheet gearing ratio (net debt as percentage of total capital)	0.6%	0.6%

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CAUTIONARY STATEMENT

All amounts shown throughout this Report are unaudited.

The companies in which Royal Dutch Shell plc directly and indirectly owns investments are separate entities. In this document "Shell", "Shell group" and "Royal Dutch Shell" are sometimes used for convenience where references are made to Royal Dutch Shell plc and its subsidiaries in general. Likewise, the words "we", "us" and "our" are also used to refer to subsidiaries in general or to those who work for them. These expressions are also used where no useful purpose is served by identifying the particular company or companies. "Subsidiaries", "Shell subsidiaries" and "Shell companies" as used in this document refer to companies over which Royal Dutch Shell plc either directly or indirectly has control. Companies over which Shell has joint control are generally referred to "joint ventures" and companies over which Shell has significant influence but neither control nor joint control are referred to as "associates". In this document, joint ventures and associates may also be referred to as "equity-accounted investments". The term "Shell interest" is used for convenience to indicate the direct and/or indirect (for example, through our 23% shareholding in Woodside Petroleum Ltd.) ownership interest held by Shell in a venture, partnership or company, after exclusion of all third-party interest.

This document contains forward-looking statements concerning the financial condition, results of operations and businesses of Royal Dutch Shell. All statements other than statements of historical fact are, or may be deemed to be, forward-looking statements. Forward-looking statements are statements of future expectations that are based on management's current expectations and assumptions and involve known and unknown risks and uncertainties that could cause actual results, performance or events to differ materially from those expressed or implied in these statements. Forward-looking statements include, among other things, statements concerning the potential exposure of Royal Dutch Shell to market risks and statements expressing management's expectations, beliefs, estimates, forecasts, projections and assumptions. These forward-looking statements are identified by their use of terms and phrases such as "anticipate", "believe", "could", "estimate", "expect", "goals", "intend", "may", "objectives", "outlook", "plan", "probably", "project", "risks", "schedule", "seek", "should", "target", "will" and similar terms and phrases. There are a number of factors that could affect the future operations of Royal Dutch Shell and could cause those results to differ materially from those expressed in the forward-looking statements included in this document, including (without limitation): (a) price fluctuations in crude oil and natural gas; (b) changes in demand for Shell's products; (c) currency fluctuations; (d) drilling and production results; (e) reserves estimates; (f) loss of market share and industry competition; (g) environmental and physical risks; (h) risks associated with the identification of suitable potential acquisition properties and targets, and successful negotiation and completion of such transactions; (i) the risk of doing business in developing countries and countries subject to international sanctions; (j) legislative, fiscal and regulatory developments including regulatory measures addressing climate change; (k) economic and financial market conditions in various countries and regions; (l) political risks, including the risks of expropriation and renegotiation of the terms of contracts with governmental entities, delays or advancements in the approval of projects and delays in the reimbursement for shared costs; and (m) changes in trading conditions. All forward-looking statements contained in this document are expressly qualified in their entirety by the cautionary statements contained or referred to in this section. Readers should not place undue reliance on forward-looking statements. Additional risk factors that may affect future results are contained in Royal Dutch Shell's 20-F for the year ended December 31, 2012 (available at www.shell.com/investor and www.sec.gov). These risk factors also expressly qualify all forward looking statements contained in this document and should be considered by the reader. Each forward-looking statement speaks only as of the date of this document, May 2, 2013. Neither Royal Dutch Shell plc nor any of its subsidiaries undertake any obligation to publicly update or revise any forward-looking statement as a result of new information, future events or other information. In light of these risks, results could differ materially from those stated, implied or inferred from the forward-looking statements contained in this document.

We may have used certain terms, such as resources, in this document that United States Securities and Exchange Commission (SEC) strictly prohibits us from including in our filings with the SEC. U.S. Investors are urged to consider closely the disclosure in our Form 20-F, File No 1-32575, available on the SEC website www.sec.gov. You can also obtain these forms from the SEC by calling 1-800-SEC-0330.

May 2, 2013