

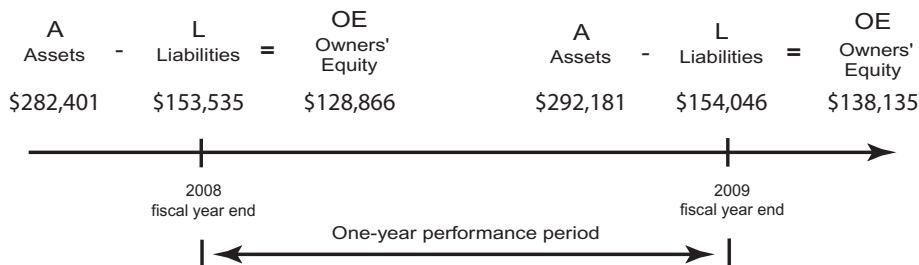
SOLUTIONS

is.wis.scoe.010 Applying a hierarchical approach to measuring Shell's performance

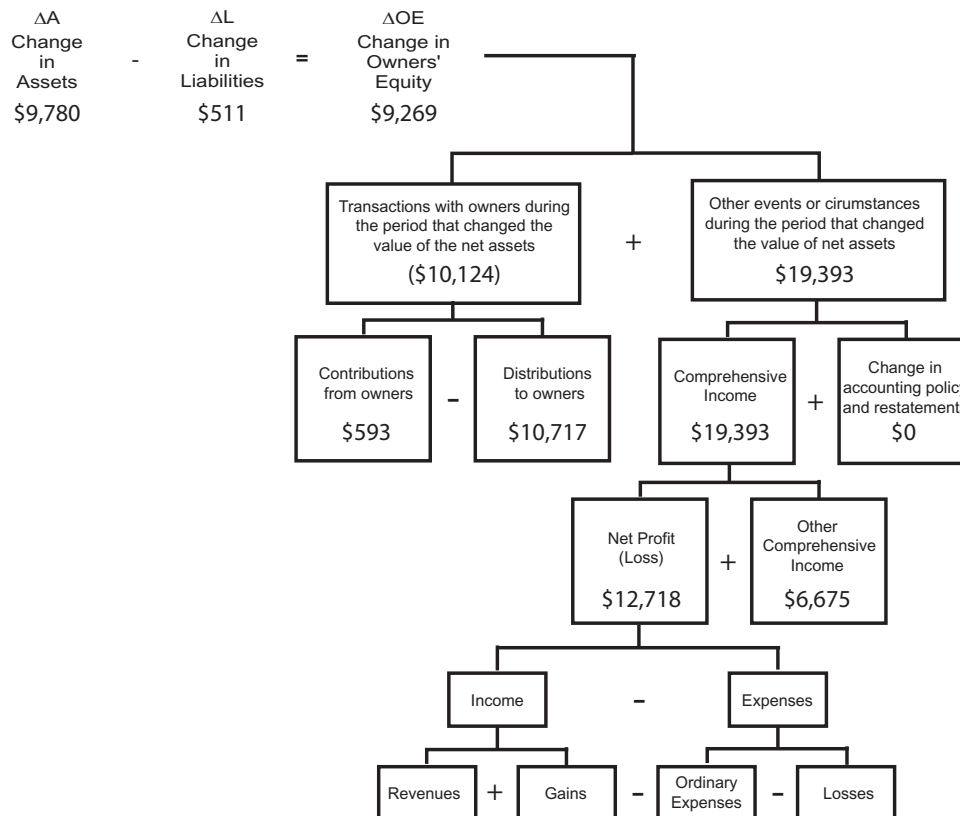
These questions pertain to **Royal Dutch Shell PLC's** consolidated financial statements in their fiscal 2009 annual report. See the exercise materials for this section.

- (a) Use Shell's fiscal 2009 annual report to locate its consolidated balance sheets for fiscal 2008 and 2009, consolidated statement of comprehensive income, and consolidated statements of changes in equity for fiscal 2009. Be sure to locate the "consolidated" statements for this exercise.
- (b) Complete the owners' equity change map template.

Owners' Equity Change Map Shell 2009: Solution



Fiscal 2009 balance sheet change



Source: Shell's 2009 Annual Report

