

Where instances of risk behaviour patterns were identified through our data analytics, we performed?? additional audit procedures to address each identified risk. We assessed the susceptibility of Shell's Consolidated Financial Statements to material misstatement, including how fraud might occur, by embedding forensic specialists into our group engagement team. We also considered the possibility of fraudulent or corrupt payments made through third parties and conducted detailed analytical testing on third party vendors in high risk jurisdictions. In addition, we utilised internal and external information to .perform a fraud risk assessment for each of the countries of operation