

**Report on corporate income tax information for the year ended 31 December 2024**  
**bp Group**

**Section 1 – General information**

Name and registered office of a single subsidiary undertaking which has published the report on income tax information of an undertaking that is not governed by the law of a member state	CASTROL LUBRICANTS RO SRL Strada Halelor, Nr. 5, Et. 3, Bucuresti, Sector 3
Name of the ultimate parent of the group / of the standalone undertaking	BP p.l.c.
Country where the ultimate parent has its registered office	United Kingdom
Financial Year – start date	2024-01-01
Financial Year – end date	2024-12-31
Reporting currency	USD
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU as implemented in the national law?	Yes

## Section 2 – Overview of information on a country-by-country basis

No.	Tax jurisdiction	Country code	Revenues	Profit (loss) before income tax	Income tax paid – on cash basis	Income tax accrued – current year	Accumulated earnings	Number of employees
1	Austria	AT	1,009,588,281	23,536,446	383,258	562,317	(21,215,427)	96
2	Belgium	BE	790,438,470	11,213,413	5,830,439	4,886,838	129,366,081	230
3	Cyprus	CY	128,647,507	1,819,370	(20,200)	63,572	-	28
4	Germany	DE	43,522,021,577	(2,654,358,331)	68,165,111	22,994,606	391,567,067	4,839
5	Denmark	DK	170,064,723	7,093,696	1,045,458	1,484,706	40,180,805	30
6	Spain	ES	10,222,578,058	260,767,974	139,268,286	184,341,403	1,496,520,894	2,484
7	Finland	FI	168,567,782	(502,239)	-	-	(6,538,332)	28
8	France	FR	2,810,223,476	(12,032,562)	(1,240,348)	141,925	(380,819,125)	256
9	Greece	GR	463,345,622	4,084,318	822,863	1,989,327	18,812,424	83
10	Croatia	HR	54,631,612	(172,992)	-	80,195	(2,031,456)	-
11	Hungary	HU	124,873,705	59,456,729	5,331,312	10,362,376	25,267,061	3,207
12	Ireland	IE	769,891	1,635,974	56,133	(86,023)	9,231,628	4
13	Iceland	IS	177,641,286	(4,393,312)	-	-	(15,270,509)	-
14	Italy	IT	140,679,342	(9,069,044)	411,411	3,845,413	37,222,752	100
15	Luxembourg	LU	638,388,534	(3,820,520)	12,384,062	(2,439,930)	30,708,544	311
16	Malaysia	MY	249,606,323	10,894,735	6,667,032	1,989,957	47,316,511	1,370
17	Netherlands (the)	NL	17,505,373,356	3,632,499	531,286,398	(3,247,928)	(1,500,378,547)	2,018
18	Norway	NO	298,055,335	6,675,577	1,435,287	129,702	3,362,282	31
19	Panama	PA	207,282,680	(4,500,916)	-	-	-	-
20	Poland	PL	2,466,702,473	(25,717,968)	4,268,290	5,477,971	35,772,083	3,807
21	Portugal	PT	1,804,532,625	79,295,897	4,096,503	14,044,264	361,110,818	185
22	Romania	RO	220,236,978	7,070,571	1,020,855	4,790,494	38,616,806	24
23	Russian Federation (the)	RU	(492,131)	(127,278)	-	(4,702,551)	17,715,739	-
24	Sweden	SE	364,216,412	3,455,745	5,774,674	1,822,305	52,595,217	46
25	Slovakia	SK	-	292,797	97,231	97,231	302,960	19
26	Turkey	TR	2,458,875,443	(487,778,793)	11,164,845	(1,131,499)	85,686,232	232
27	Trinidad and Tobago	TT	2,659,264,631	(341,250,661)	195,395,546	185,916,500	(158,151,111)	869
28	Viet Nam	VN	186,104,871	59,412,563	12,040,904	12,069,936	30,302,048	163
29	All other tax jurisdictions (aggregated basis)		318,935,131,128	7,564,456,504	7,940,400,763	6,868,478,277	240,223,520,815	80,463

Section 3 – List of entities and activities

No.	Member State or tax jurisdiction	Country code	Name of each entity undertaking in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
1	Austria	AT	Alstersee 472. V V GmbH	Sales, Marketing or Distribution
2	Austria	AT	Alstersee 473. V V GmbH	Sales, Marketing or Distribution
3	Austria	AT	CASTROL Austria GmbH	Other
4	Austria	AT	Castrol Österreich Lubricants GmbH	Sales, Marketing or Distribution
5	Austria	AT	OVERSEAS BRANCH - BP Europa SE Zweigniederlassung BP Austria	Sales, Marketing or Distribution
6	Belgium	BE	BP Iraq N.V.	Provision of Services to unrelated parties
7	Belgium	BE	Castrol Belgium B.V.	Sales, Marketing or Distribution
8	Belgium	BE	OVERSEAS BRANCH - BP Europa SE - BP Belgium	Sales, Marketing or Distribution
9	Cyprus	CY	OVERSEAS BRANCH - BP Eastern Mediterranean Limited	Sales, Marketing or Distribution
10	Germany	DE	Aral Aktiengesellschaft	Sales, Marketing or Distribution
11	Germany	DE	Aral Pulse GmbH	Sales, Marketing or Distribution
12	Germany	DE	B2Mobility GmbH	Sales, Marketing or Distribution
13	Germany	DE	BP Energy Holdings GmbH	Holding shares or other equity instruments
14	Germany	DE	BP Europa SE	Research and Development/Holding or Managing intellectual property/Manufacturing or Production/Administrative, Management or Support Services/Provision of Services to unrelated parties
15	Germany	DE	BP Fuels Deutschland GmbH (Merged - 28-Nov-2024)	Dormant
16	Germany	DE	BP Holdings Central Europe B.V.	Holding shares or other equity instruments
17	Germany	DE	BP Lingen Green Hydrogen Verwaltung GmbH	Holding shares or other equity instruments
18	Germany	DE	bp OFW Management 1 GmbH	Holding shares or other equity instruments
19	Germany	DE	bp OFW Management 2 GmbH	Dormant
20	Germany	DE	bp OFW Management 3 GmbH	Manufacturing or Production
21	Germany	DE	bp OFW Management 4 GmbH	Dormant
22	Germany	DE	BP Olex Fanal Mineralöl GmbH	Holding shares or other equity instruments
23	Germany	DE	Castrol Deutschland Verwaltungsgesellschaft mbH	Holding shares or other equity instruments
24	Germany	DE	Castrol Germany GmbH	Manufacturing or Production
25	Germany	DE	DHC Solvent Chemie GmbH	Manufacturing or Production
26	Germany	DE	Dritte Energieversorgungsvorratsgesellschaft mbH	Sales, Marketing or Distribution
27	Germany	DE	EEG Energie- Einkaufs- und Service GmbH (NEU)	Sales, Marketing or Distribution
28	Germany	DE	FORTAS Energie Gas GmbH	Sales, Marketing or Distribution
29	Germany	DE	Gelsenkirchen Raffinerie Netz GmbH	Sales, Marketing or Distribution
30	Germany	DE	GETEC Daten-und Abrechnungsmangement GmbH	Sales, Marketing or Distribution
31	Germany	DE	GETEC ENERGIE GmbH	Sales, Marketing or Distribution
32	Germany	DE	GEWI GmbH	Sales, Marketing or Distribution
33	Germany	DE	Lightsource Development Deutschland GmbH	Administrative, Management or Support Services
34	Germany	DE	Lightsource GP GmbH	Holding shares or other equity instruments
35	Germany	DE	Lightsource LP 1 GmbH	Holding shares or other equity instruments
36	Germany	DE	Lingen Green Hydrogen Management GmbH	Administrative, Management or Support Services
37	Germany	DE	Ruhr Oel GmbH (ROG)	Manufacturing or Production
38	Denmark	DK	BP Aviation A/S	Sales, Marketing or Distribution
39	Denmark	DK	BP Danmark A/S (in liquidation)	Holding shares or other equity instruments
40	Denmark	DK	BP OFW Danmark ApS	Manufacturing or Production
41	Denmark	DK	Castrol Denmark A/S	Sales, Marketing or Distribution
42	Spain	ES	Alejandria Power, S.L.U.	Sales, Marketing or Distribution
43	Spain	ES	Bahia de Bizkaia Electricidad, S.L. (Sold - 11-Oct-2024)	Manufacturing or Production
44	Spain	ES	BP Energía España, S.A. Unipersonal	Manufacturing or Production
45	Spain	ES	BP Energy Solutions Sociedad de Valores, S.A	Dormant
46	Spain	ES	BP España, S.A. Unipersonal	Holding shares or other equity instruments
47	Spain	ES	BP Gas & Power Iberia, S.A	Sales, Marketing or Distribution
48	Spain	ES	BP Refined Products Trading Iberia, S.L.	Sales, Marketing or Distribution
49	Spain	ES	BP Solar España, S.A. Unipersonal	Other
50	Spain	ES	Caletona Servicios y Gestiones, S.L.U.	Sales, Marketing or Distribution
51	Spain	ES	Castellana Power, S.L.U.	Sales, Marketing or Distribution
52	Spain	ES	Castellón Green Hydrogen Phase 2, S.L.	Manufacturing or Production
53	Spain	ES	Castellón Green Hydrogen, S.L.	Manufacturing or Production
54	Spain	ES	CastiInversiones Renovables, S.L.	Sales, Marketing or Distribution
55	Spain	ES	Castrol España, S.L. Sociedad Unipersonal	Sales, Marketing or Distribution
56	Spain	ES	Global Aljarafe, S.L.U.	Sales, Marketing or Distribution
57	Spain	ES	Global Aroche, S.L.U.	Sales, Marketing or Distribution
58	Spain	ES	Global Atarazana, S.L.U.	Sales, Marketing or Distribution
59	Spain	ES	Global Baterno, S.L.U.	Sales, Marketing or Distribution
60	Spain	ES	Global Baza, S.L.U.	Sales, Marketing or Distribution
61	Spain	ES	Global Brenes, S.L.U.	Sales, Marketing or Distribution
62	Spain	ES	Global Cotolengo, S.L.U.	Sales, Marketing or Distribution
63	Spain	ES	Global Tarquinia, S.L.U.	Sales, Marketing or Distribution
64	Spain	ES	Global Treviso, S.L.U.	Sales, Marketing or Distribution
65	Spain	ES	Global Valdenoches, S.L.U.	Sales, Marketing or Distribution
66	Spain	ES	Global Zalmuna, S.L.	Sales, Marketing or Distribution
67	Spain	ES	Inversiones Energy Madrid, S.L.U.	Sales, Marketing or Distribution
68	Spain	ES	ISC Greenfield 12, S.L.	Sales, Marketing or Distribution
69	Spain	ES	ISC Greenfield 7, S.L.	Sales, Marketing or Distribution
70	Spain	ES	Khons Sun Power, S.L.U.	Sales, Marketing or Distribution

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No.	Member State or tax jurisdiction	Country code	Name of each entity undertaking in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
71	Spain	ES	Lightsource Europe Asset Management, SL	Administrative, Management or Support Services
72	Spain	ES	Lightsource Renewable Energy Garnacha, S.L.	Sales, Marketing or Distribution
73	Spain	ES	Lightsource Renewable Energy Spain Development, SL	Administrative, Management or Support Services
74	Spain	ES	Lightsource Renewable Energy Spain Holdings, SL	Holding shares or other equity instruments
75	Spain	ES	Lightsource Renewable Energy Spain SPV 1, SL	Sales, Marketing or Distribution
76	Spain	ES	Lightsource Renewable Energy Trading, SL	Sales, Marketing or Distribution
77	Spain	ES	Lightsource Spain O&M, SL	Administrative, Management or Support Services
78	Spain	ES	Markoil, S.A. Unipersonal	Sales, Marketing or Distribution
79	Spain	ES	Onyx Insight Spain Sociedad Limitada (Sold - 11-Mar-2024)	Provision of Services to unrelated parties
80	Spain	ES	Parque FV Borealis, S.L.	Sales, Marketing or Distribution
81	Spain	ES	Parque FV Polaris, S.L.	Sales, Marketing or Distribution
82	Spain	ES	Rin Power, S.L.U.	Sales, Marketing or Distribution
83	Spain	ES	Sinfonia Solar Energy Power, S.L.U.	Sales, Marketing or Distribution
84	Finland	FI	Air BP Finland Oy	Sales, Marketing or Distribution
85	France	FR	BP France	Sales, Marketing or Distribution
86	France	FR	Castrol France Sas	Sales, Marketing or Distribution
87	France	FR	Lightsource France Development SAS	Administrative, Management or Support Services
88	France	FR	Lightsource France SPV 1 SAS	Sales, Marketing or Distribution
89	France	FR	Lightsource France SPV 2 SAS	Sales, Marketing or Distribution
90	France	FR	Lightsource France SPV 3 SAS	Sales, Marketing or Distribution
91	France	FR	Lightsource France SPV 4 SAS	Sales, Marketing or Distribution
92	France	FR	Lightsource France SPV 5 SAS	Sales, Marketing or Distribution
93	France	FR	Lightsource France SPV 6 SAS	Sales, Marketing or Distribution
94	France	FR	Lightsource France SPV 7 SAS	Sales, Marketing or Distribution
95	France	FR	PRODUITS METALLURGIE DOITTAU	Dormant
96	France	FR	SRHP	Holding shares or other equity instruments
97	Greece	GR	AI ENERGY SINGLE MEMBER P.C.	Sales, Marketing or Distribution
98	Greece	GR	Akarnanika Photovoltaic Systems Single-Member Private Company	Sales, Marketing or Distribution
99	Greece	GR	BP OIL HELLENIC S.M.S.A.	Sales, Marketing or Distribution
100	Greece	GR	Castrol Hellas Single Member Societe Anonyme	Purchasing or Procurement
101	Greece	GR	Clean Energy 1 S.M.S.A.	Sales, Marketing or Distribution
102	Greece	GR	Clean Energy 2 S.M.S.A. (Sold - 18-Dec-2024)	Sales, Marketing or Distribution
103	Greece	GR	Clean Energy 3 S.M.S.A. (Sold - 05-Dec-2024)	Sales, Marketing or Distribution
104	Greece	GR	Clean Energy 4 S.M.S.A.	Sales, Marketing or Distribution
105	Greece	GR	Clean Energy 5 S.M.S.A. (Sold - 05-Dec-2024)	Sales, Marketing or Distribution
106	Greece	GR	Clean Energy 6 S.M.S.A. (Sold - 05-Dec-2024)	Sales, Marketing or Distribution
107	Greece	GR	Enipeas Single Member S.A.	Sales, Marketing or Distribution
108	Greece	GR	Green Energy Plus 1 S.M.S.A.	Sales, Marketing or Distribution
109	Greece	GR	Green Energy Plus 2 S.M.S.A.	Sales, Marketing or Distribution
110	Greece	GR	Green Energy Plus 3 S.M.S.A. (Sold - 18-Dec-2024)	Sales, Marketing or Distribution
111	Greece	GR	Green Energy Plus 4 S.M.S.A. (Sold - 05-Dec-2024)	Sales, Marketing or Distribution
112	Greece	GR	Green Energy Plus 5 S.M.S.A. (Sold - 05-Dec-2024)	Sales, Marketing or Distribution
113	Greece	GR	Green Energy Plus 6 S.M.S.A. (Sold - 05-Dec-2024)	Sales, Marketing or Distribution
114	Greece	GR	Green Energy Plus 7 S.M.S.A.	Sales, Marketing or Distribution
115	Greece	GR	Green Energy Plus 8 S.M.S.A. (Sold - 18-Dec-2024)	Sales, Marketing or Distribution
116	Greece	GR	Lightsource Renewable Energy Greece Development Single Member S.A.	Administrative, Management or Support Services
117	Greece	GR	Lightsource Renewable Energy Greece Projects 3 SINGLE MEMBER S.A.	Sales, Marketing or Distribution
118	Greece	GR	Lightsource Renewable Energy Greece Projects Single Member S.A. (Sold - 05-Dec-2024)	Holding shares or other equity instruments
119	Greece	GR	Lightsource Renewable Greece BESS 1 S.A.	Sales, Marketing or Distribution
120	Greece	GR	Lightsource Renewable Greece BESS 2 S.A.	Sales, Marketing or Distribution
121	Greece	GR	Sun Power 1 S.M.P.C (Sold - 05-Dec-2024)	Sales, Marketing or Distribution
122	Croatia	HR	Air BP Croatia d.o.o.	Sales, Marketing or Distribution
123	Hungary	HU	BP Business Service Centre KFT	Administrative, Management or Support Services
124	Hungary	HU	OVERSEAS BRANCH - BP Europa SE Magyarorszagi Foktelepe	Sales, Marketing or Distribution
125	Ireland	IE	Castrol (Ireland) Limited	Sales, Marketing or Distribution
126	Ireland	IE	Lightsource Ireland Development Holdings Limited	Holding shares or other equity instruments
127	Ireland	IE	Lightsource Ireland SPV 6 Limited	Sales, Marketing or Distribution
128	Ireland	IE	Lightsource Renewable Energy Ireland Limited	Administrative, Management or Support Services
129	Iceland	IS	Air BP Iceland	Sales, Marketing or Distribution
130	Italy	IT	Belenos s.r.l.	Sales, Marketing or Distribution
131	Italy	IT	BP Italia Holdings SpA	Holding shares or other equity instruments
132	Italy	IT	BP Italia SpA	Manufacturing or Production
133	Italy	IT	HF Solar 1 S.r.l.	Sales, Marketing or Distribution
134	Italy	IT	HF Solar 10 S.r.l.	Sales, Marketing or Distribution
135	Italy	IT	HF Solar 2 S.r.l.	Sales, Marketing or Distribution
136	Italy	IT	HF Solar 3 S.r.l.	Sales, Marketing or Distribution
137	Italy	IT	HF Solar 4 S.r.l.	Sales, Marketing or Distribution
138	Italy	IT	HF Solar 5 S.r.l.	Sales, Marketing or Distribution
139	Italy	IT	Lightsource Renewable Energy Italy Development, S.r.l.	Administrative, Management or Support Services
140	Italy	IT	Lightsource Renewable Energy Italy Finco s.r.l.	Holding shares or other equity instruments
141	Italy	IT	Lightsource Renewable Energy Italy Holdings S.r.l.	Holding shares or other equity instruments

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142	Italy	IT	Lightsource Renewable Energy Italy SPV 1 s.r.l.	Sales, Marketing or Distribution
143	Italy	IT	Lightsource Renewable Energy Italy SPV 10 s.r.l.	Sales, Marketing or Distribution
144	Italy	IT	Lightsource Renewable Energy Italy SPV 11 s.r.l.	Sales, Marketing or Distribution
145	Italy	IT	Lightsource Renewable Energy Italy SPV 12 S.R.L.	Sales, Marketing or Distribution
146	Italy	IT	Lightsource Renewable Energy Italy SPV 13 S.R.L.	Sales, Marketing or Distribution
147	Italy	IT	Lightsource Renewable Energy Italy SPV 14 S.R.L.	Sales, Marketing or Distribution
148	Italy	IT	Lightsource Renewable Energy Italy SPV 15 S.R.L.	Sales, Marketing or Distribution
149	Italy	IT	Lightsource Renewable Energy Italy SPV 16 S.R.L.	Sales, Marketing or Distribution
150	Italy	IT	LIGHTSOURCE RENEWABLE ENERGY ITALY SPV 17 S.R.L.	Sales, Marketing or Distribution
151	Italy	IT	LIGHTSOURCE RENEWABLE ENERGY ITALY SPV 18 S.R.L.	Sales, Marketing or Distribution
152	Italy	IT	LIGHTSOURCE RENEWABLE ENERGY ITALY SPV 19 S.R.L.	Sales, Marketing or Distribution
153	Italy	IT	Lightsource Renewable Energy Italy SPV 2 s.r.l.	Sales, Marketing or Distribution
154	Italy	IT	LIGHTSOURCE RENEWABLE ENERGY ITALY SPV 20 S.R.L.	Sales, Marketing or Distribution
155	Italy	IT	LIGHTSOURCE RENEWABLE ENERGY ITALY SPV 21 S.R.L.	Sales, Marketing or Distribution
156	Italy	IT	Lightsource Renewable Energy Italy SPV 22 S.R.L.	Sales, Marketing or Distribution
157	Italy	IT	Lightsource Renewable Energy Italy SPV 23 S.R.L.	Sales, Marketing or Distribution
158	Italy	IT	Lightsource Renewable Energy Italy SPV 24 S.R.L.	Sales, Marketing or Distribution
159	Italy	IT	Lightsource Renewable Energy Italy SPV 25 S.R.L.	Sales, Marketing or Distribution
160	Italy	IT	Lightsource Renewable Energy Italy SPV 26 S.R.L.	Sales, Marketing or Distribution
161	Italy	IT	Lightsource Renewable Energy Italy SPV 27 S.R.L.	Sales, Marketing or Distribution
162	Italy	IT	Lightsource Renewable Energy Italy SPV 28 S.R.L.	Sales, Marketing or Distribution
163	Italy	IT	Lightsource Renewable Energy Italy SPV 29 S.R.L.	Sales, Marketing or Distribution
164	Italy	IT	Lightsource Renewable Energy Italy SPV 30 S.R.L.	Sales, Marketing or Distribution
165	Italy	IT	Lightsource Renewable Energy Italy SPV 31 S.R.L.	Sales, Marketing or Distribution
166	Italy	IT	Lightsource Renewable Energy Italy SPV 32 S.R.L.	Sales, Marketing or Distribution
167	Italy	IT	Lightsource Renewable Energy Italy SPV 4 s.r.l.	Sales, Marketing or Distribution
168	Italy	IT	Lightsource Renewable Energy Italy SPV 8 s.r.l.	Sales, Marketing or Distribution
169	Italy	IT	Lightsource Renewable Energy Italy SPV 9 s.r.l.	Sales, Marketing or Distribution
170	Italy	IT	Marsala Energie S.r.l.	Sales, Marketing or Distribution
171	Italy	IT	Meilli Energie S.r.l.	Sales, Marketing or Distribution
172	Italy	IT	ML Energie Rinnovabili S.r.l.	Sales, Marketing or Distribution
173	Italy	IT	Pollon s.r.l.	Sales, Marketing or Distribution
174	Luxembourg	LU	Aral Luxembourg S.A.	Sales, Marketing or Distribution
175	Luxembourg	LU	Aral Tankstellen Services Sarl	Sales, Marketing or Distribution
176	Malaysia	MY	Aspac Lubricants (Malaysia) Sdn. Bhd.	Manufacturing or Production
177	Malaysia	MY	BP Business Service Centre Asia Sdn Bhd	Administrative, Management or Support Services
178	Malaysia	MY	BP Castrol Lubricants (Malaysia) Sdn. Bhd.	Sales, Marketing or Distribution
179	Malaysia	MY	BP Malaysia Holdings Sdn. Bhd.	Holding shares or other equity instruments
180	Netherlands (the)	NL	Actomat B.V.	Administrative, Management or Support Services
181	Netherlands (the)	NL	Alstersee 470. V V GmbH	Sales, Marketing or Distribution
182	Netherlands (the)	NL	Alstersee 471. V V GmbH	Sales, Marketing or Distribution
183	Netherlands (the)	NL	Amoco Canada International Holdings B.V.	Holding shares or other equity instruments
184	Netherlands (the)	NL	Amoco Chemicals (FSC) B.V.	Dormant
185	Netherlands (the)	NL	Amoco Exploration Holdings B.V.	Holding shares or other equity instruments
186	Netherlands (the)	NL	Amoco Trinidad Gas B.V.	Manufacturing or Production
187	Netherlands (the)	NL	BP Canada International Holdings B.V.	Holding shares or other equity instruments
188	Netherlands (the)	NL	BP Commodity Supply B.V.	Regulated Financial Services
189	Netherlands (the)	NL	BP Egypt East Tanka B.V.	Manufacturing or Production/Holding shares or other equity instruments
190	Netherlands (the)	NL	BP Egypt Production B.V.	Manufacturing or Production/Holding shares or other equity instruments
191	Netherlands (the)	NL	BP Egypt Ras El Barr B.V.	Holding shares or other equity instruments
192	Netherlands (the)	NL	BP Egypt West Mediterranean (Block B) B.V.	Manufacturing or Production
193	Netherlands (the)	NL	BP Holdings B.V.	Holding shares or other equity instruments
194	Netherlands (the)	NL	BP Holdings International B.V.	Holding shares or other equity instruments
195	Netherlands (the)	NL	BP Management International B.V.	Administrative, Management or Support Services
196	Netherlands (the)	NL	BP Management Netherlands B.V.	Administrative, Management or Support Services
197	Netherlands (the)	NL	BP Nederland Holdings B.V.	Holding shares or other equity instruments
198	Netherlands (the)	NL	BP Netherlands Upstream B.V.	Holding shares or other equity instruments
199	Netherlands (the)	NL	BP Offshore Renewables Energy B.V.	Manufacturing or Production/Sales, Marketing or Distribution
200	Netherlands (the)	NL	BP Raffinaderij Rotterdam B.V.	Manufacturing or Production
201	Netherlands (the)	NL	BPNE International B.V.	Holding shares or other equity instruments
202	Netherlands (the)	NL	Castrol B.V.	Holding shares or other equity instruments
203	Netherlands (the)	NL	Castrol Holdings Europe B.V.	Holding shares or other equity instruments
204	Netherlands (the)	NL	Castrol Nederland B.V.	Sales, Marketing or Distribution
205	Netherlands (the)	NL	ConceptsSolutions B.V.	Sales, Marketing or Distribution
206	Netherlands (the)	NL	Energie Makelaar B.V.	Purchasing or Procurement
207	Netherlands (the)	NL	Fosco Holding International B.V.	Dormant
208	Netherlands (the)	NL	FreeBees B.V.	Administrative, Management or Support Services
209	Netherlands (the)	NL	Lightsource Renewable Energy Netherlands Development B.V.	Administrative, Management or Support Services
210	Netherlands (the)	NL	Lightsource Renewable Energy Netherlands Holdings B.V.	Holding shares or other equity instruments
211	Netherlands (the)	NL	Mobility Hub Nieuw Reijerwaard B.V.	Sales, Marketing or Distribution
212	Netherlands (the)	NL	OVERSEAS BRANCH - BP Europa SE - BP Nederland	Sales, Marketing or Distribution/Administrative, Management or Support Services/Provision of Services to unrelated parties

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213	Netherlands (the)	NL	OVERSEAS BRANCH - BP Gas Marketing Limited	Sales, Marketing or Distribution
214	Netherlands (the)	NL	OVERSEAS PERMANENT ESTABLISHMENT - Ruhr Oel GmbH	Administrative, Management or Support Services
215	Netherlands (the)	NL	Vaals B.V.	Other
216	Netherlands (the)	NL	Vaals HoldCo B.V.	Manufacturing or Production/Holding shares or other equity instruments
217	Netherlands (the)	NL	Zonneweide Liesvelden B.V.	Sales, Marketing or Distribution
218	Netherlands (the)	NL	Zonneweide LS 4 B.V.	Sales, Marketing or Distribution
219	Netherlands (the)	NL	Zonneweide LS 5 B.V.	Sales, Marketing or Distribution
220	Netherlands (the)	NL	Zonneweide LS 6 B.V.	Sales, Marketing or Distribution
221	Netherlands (the)	NL	Zonneweide LS 7 B.V.	Sales, Marketing or Distribution
222	Netherlands (the)	NL	Zonneweide LS 8 B.V.	Sales, Marketing or Distribution
223	Norway	NO	Air BP Norway AS	Sales, Marketing or Distribution
224	Norway	NO	BP Low Carbon Energy Norway Holding AS	Holding shares or other equity instruments
225	Norway	NO	BP Norway Offshore Wind SN2 Holdco AS	Provision of Services to unrelated parties/Holding shares or other equity instruments
226	Norway	NO	Castrol Norway AS	Sales, Marketing or Distribution
227	Norway	NO	OVERSEAS BRANCH - Stryde Limited (Sold - 30-Dec-2024)	Provision of Services to unrelated parties
228	Panama	PA	OVERSEAS PERMANENT ESTABLISHMENT - BP Marine Limited - Panama	Sales, Marketing or Distribution
229	Panama	PA	OVERSEAS PERMANENT ESTABLISHMENT - BP Products North America Inc. - Panama	Sales, Marketing or Distribution
230	Poland	PL	BP Polska Services Sp. z o.o.	Administrative, Management or Support Services
231	Poland	PL	Castrol CEE spółka z ograniczoną odpowiedzialnością	Sales, Marketing or Distribution
232	Poland	PL	Lightsource Development Polska sp. z o.o.	Administrative, Management or Support Services
233	Poland	PL	LS 1 sp. z o.o.	Sales, Marketing or Distribution
234	Poland	PL	LS 10 sp. z o.o.	Sales, Marketing or Distribution
235	Poland	PL	LS 11 sp. z o.o.	Sales, Marketing or Distribution
236	Poland	PL	LS 12 sp. z o.o.	Sales, Marketing or Distribution
237	Poland	PL	LS 13 sp. z o.o.	Sales, Marketing or Distribution
238	Poland	PL	LS 14 sp. z o.o.	Sales, Marketing or Distribution
239	Poland	PL	LS 2 sp. z o.o.	Sales, Marketing or Distribution
240	Poland	PL	LS 3 sp. z o.o.	Sales, Marketing or Distribution
241	Poland	PL	LS 4 sp. z o.o.	Sales, Marketing or Distribution
242	Poland	PL	LS 5 sp. z o.o.	Sales, Marketing or Distribution
243	Poland	PL	LS 6 sp. z o.o.	Sales, Marketing or Distribution
244	Poland	PL	LS 7 sp. z o.o.	Sales, Marketing or Distribution
245	Poland	PL	LS 8 sp. z o.o.	Sales, Marketing or Distribution
246	Poland	PL	LS 9 sp. z o.o.	Sales, Marketing or Distribution
247	Poland	PL	OVERSEAS BRANCH - BP Europa SE Spolka Europejska Oddzial w Polsce	Sales, Marketing or Distribution/Administrative, Management or Support Services/Provision of Services to unrelated parties
248	Poland	PL	RD PV Produkcja 5 Spółka Z Ograniczona Odpowiedzialnoscia	Sales, Marketing or Distribution
249	Portugal	PT	BP Portugal - Comercio de Combustiveis e Lubrificantes SA	Sales, Marketing or Distribution
250	Portugal	PT	Castrol Portugal, S.A.	Sales, Marketing or Distribution
251	Portugal	PT	Coherent Modernity Lda	Sales, Marketing or Distribution
252	Portugal	PT	Coloursflow - Unipessoal Lda	Sales, Marketing or Distribution
253	Portugal	PT	Dapsun - Investimentos e Consultoria, LDA.	Sales, Marketing or Distribution
254	Portugal	PT	Forest Constellation - Unipessoal Lda	Sales, Marketing or Distribution
255	Portugal	PT	Freshpanopy - Lda (Sold - 18-Dec-2024)	Sales, Marketing or Distribution
256	Portugal	PT	Fuelplane- Sociedade Abastecedora De Aeronaves, Unipessoal, Lda	Administrative, Management or Support Services
257	Portugal	PT	Ignichoice Renewable Energy V, Unipessoal LDA	Sales, Marketing or Distribution
258	Portugal	PT	Ignidap – Energias Renováveis, Unipessoal Lda	Sales, Marketing or Distribution
259	Portugal	PT	Lightsource Development Portugal, Unipessoal Lda	Administrative, Management or Support Services
260	Portugal	PT	Lightsource Renewable Energy Portugal (HoldCo), Lda.	Holding shares or other equity instruments
261	Portugal	PT	LSbp Portugal SPV 1, Unipessoal LDA	Sales, Marketing or Distribution
262	Portugal	PT	LSbp Portugal SPV 2, Unipessoal LDA	Sales, Marketing or Distribution
263	Portugal	PT	Ramisun – Consultoria e Energias Renováveis, Unipessoal Lda.	Sales, Marketing or Distribution
264	Portugal	PT	Sociedade de Promocao Imobiliaria Quinta do Loureiro, SA	Other
265	Portugal	PT	Solid Tomorrow - Energia Unipessoal Lda	Sales, Marketing or Distribution
266	Portugal	PT	Suninger - Consultoria e Energias Renováveis, Unipessoal Lda	Sales, Marketing or Distribution
267	Portugal	PT	Tolerantdiagonal - Lda	Sales, Marketing or Distribution
268	Romania	RO	Air BP Sales Romania S.R.L.	Sales, Marketing or Distribution
269	Romania	RO	Castrol Lubricants RO S.R.L.	Sales, Marketing or Distribution
270	Russian Federation (the)	RU	Limited liability company Setra Lubricants	Dormant
271	Sweden	SE	Air BP Sweden AB	Sales, Marketing or Distribution
272	Sweden	SE	Castrol Sweden AB	Sales, Marketing or Distribution
273	Slovakia	SK	Blueprint Power Slovakia s.r.o.	Provision of Services to unrelated parties
274	Turkey	TR	BP Akaryakit Ortakligi (Sold - 31-Oct-2024)	Dormant
275	Turkey	TR	BP Dogal Gaz Ticaret Anonim Sirketi	Dormant
276	Turkey	TR	BP Petrolleri Anonim Sirketi (Sold - 31-Oct-2024)	Provision of Services to unrelated parties
277	Turkey	TR	Castrol Madeni Yağlar Ticaret Anonim Şirketi	Manufacturing or Production/Provision of Services to unrelated parties
278	Turkey	TR	OVERSEAS BRANCH - BP Exploration (Caspian Sea) Limited Şirketi (Merkezi İngiltere) – Türkiye Merkez Ankara Şubesi	Administrative, Management or Support Services
279	Turkey	TR	OVERSEAS BRANCH - BP Exploration Operating Company Limited Merkezi İngiltere Ankara Şubesi	Administrative, Management or Support Services
280	Turkey	TR	OVERSEAS BRANCH - BP Turkey Refining Limited Türkiye Şubesi Merkezi Londra (Sold - 31-Oct-2024)	Manufacturing or Production
281	Trinidad and Tobago	TT	ARCO Trinidad Exploration and Production Company Limited (Dissolved - 14-Nov-2024)	Manufacturing or Production
282	Trinidad and Tobago	TT	Atlantic 2/3 Holdings LLC	Holding shares or other equity instruments
283	Trinidad and Tobago	TT	Atlantic 4 Holdings LLC	Holding shares or other equity instruments

Section 3 – List of entities and activities

No.	Member State or tax jurisdiction	Country code	Name of each entity undertaking in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
284	Trinidad and Tobago	TT	Atlantic LNG 4 Company of Trinidad and Tobago Unlimited	Manufacturing or Production
285	Trinidad and Tobago	TT	Atlantic LNG Company of Trinidad and Tobago	Manufacturing or Production
286	Trinidad and Tobago	TT	BP Alternative Energy Trinidad and Tobago Limited	Sales, Marketing or Distribution
287	Trinidad and Tobago	TT	BP Trinidad & Tobago LNG Holdings Limited	Holding shares or other equity instruments
288	Trinidad and Tobago	TT	BP Trinidad Processing Limited	Sales, Marketing or Distribution
289	Trinidad and Tobago	TT	Mayaro Initiative for Private Enterprise Development	Other
290	Trinidad and Tobago	TT	OVERSEAS BRANCH - Amoco Trinidad Gas B.V.	Manufacturing or Production
291	Trinidad and Tobago	TT	OVERSEAS BRANCH - BP Exploration Operating Company Limited	Manufacturing or Production
292	Trinidad and Tobago	TT	OVERSEAS BRANCH - BP Trinidad and Tobago LLC	Manufacturing or Production
293	Viet Nam	VN	Castrol BP Petco Limited Liability Company	Manufacturing or Production

**Section 4 – Omitted information**

Information omitted (if any) for this financial year:

Not the case

Information omitted in previous financial years, which is disclosed in this financial year (if any):

Not the case