

**Report on corporate income tax information for the year ended 31 December 2023
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	2023-01-01
Financial Year – end date	2023-12-31
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	933064958	28435753	1229403	1775299	-21758563	89
2	Belgium	BE	876390384	16886711	3599675	6040067	135832654	231
3	Cyprus	CY	125890203	-3018538	393442	-11176	0	20
4	Germany	DE	43275586118	-2086209654	53458108	17426227	-1170605	4542
5	Denmark	DK	187507105	3500935	440172	292708	37386446	19
6	Estonia	EE	0	0	0	0	0	0
7	Spain	ES	12646215720	839598755	371724134	78304633	2569053662	2321
8	Finland	FI	180263303	-945994	22342	682165	-6482347	25
9	France	FR	2762801266	-244463380	4624098	6589501	-402269864	222
10	Greece	GR	447246933	10898806	6537476	3506007	42759529	58
11	Hong Kong	HK	60668394	9260351	-444436	1338423	49717153	5
12	Croatia	HR	73960868	-618046	150492	36787	-1914343	0
13	Hungary	HU	121451705	-31791346	4926664	4783567	-19639935	2991
14	Ireland	IE	63297	1494964	0	0	12422239	0
15	Iceland	IS	195751344	-1365197	0	1680191	-10877197	0
16	Italy	IT	137971849	5217135	4164420	-612422	11210400	73
17	Luxembourg	LU	605608831	13317125	9798484	1953005	50941612	231
18	Malaysia	MY	217787786	21854260	4441769	3028599	47681847	1208
19	Netherlands (the)	NL	19746218962	797142418	458124548	249711513	1121252739	1997
20	Norway	NO	385441100	2523047	784360	-4168331	51103113	57
21	Panama	PA	362005349	7991685	403350	286992	0	0
22	Poland	PL	2477720092	-66830669	5718924	13497124	21014387	3885
23	Portugal	PT	1855077701	21978474	4458116	1893429	264800284	157
24	Romania	RO	216401710	9833123	1946381	1289759	38992806	24
25	Russian Federation (the)	RU	-433828	-6964753	-5105291	4702551	17703250	0
26	Sweden	SE	388499030	12401824	2248714	2940528	67381442	43
27	Slovakia	SK	2493766	118479	0	0	121716	26
28	Thailand	TH	133898381	24791016	5037273	4998245	-77538666	129
29	Turkey	TR	3359876466	-72684979	4527428	7996894	-156924561	461
30	Trinidad and Tobago	TT	2308536207	-1274071690	249457573	112838492	-224677633	834
31	Virgin Islands (British)	VG	0	2000000	0	0	-130485399	0
32	Viet Nam	VN	197599485	64128788	12733314	13290824	32492768	165

33	All other tax jurisdictions (aggregated basis)		331321566529	25953759069	9122006616	8440661305	220607635999	68203
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Section 3 – List of subsidiaries and activities

No.	Member State or tax jurisdiction	Country code	Name of each subsidiary 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	BP Commodity Supply B.V.	Regulated Financial Services
2	Austria	AT	CASTROL Austria GmbH	Other
3	Austria	AT	Castrol Österreich Lubricants GmbH	Sales, Marketing or Distributor
4	Austria	AT	PERMANENT ESTABLISHMENT - BP Europa SE Zweigniederlassung BP Austria	Sales, Marketing or Distributor
5	Belgium	BE	BP Iraq N.V.	Provision of Services to unrelated parties
6	Belgium	BE	Castrol Belgium B.V.	Sales, Marketing or Distributor
7	Belgium	BE	PERMANENT ESTABLISHMENT - BP Europa SE - BP Belgium	Sales, Marketing or Distributor
8	Cyprus	CY	PERMANENT ESTABLISHMENT - BP Eastern Mediterranean Limited	Sales, Marketing or Distributor
9	Germany	DE	Aral Aktiengesellschaft	Sales, Marketing or Distributor
10	Germany	DE	Aral Pulse GmbH	Sales, Marketing or Distributor
11	Germany	DE	B2Mobility GmbH	Sales, Marketing or Distributor
12	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
13	Germany	DE	BP Fuels Deutschland GmbH	Dormant
14	Germany	DE	BP Holdings Central Europe B.V.	Holding shares or other equity instrument
15	Germany	DE	BP Lingen Green Hydrogen Verwaltung GmbH	Holding shares or other equity instrument
16	Germany	DE	bp OFW Management 1 GmbH	Holding shares or other equity instrument
17	Germany	DE	bp OFW Management 2 GmbH	Dormant
18	Germany	DE	bp OFW Management 3 GmbH	Manufacturing or Productor
19	Germany	DE	bp OFW Management 4 GmbH	Dormant
20	Germany	DE	BP Olex Fanal Mineralöl GmbH	Holding shares or other equity instrument
21	Germany	DE	Castrol Deutschland Verwaltungsgesellschaft mbH	Holding shares or other equity instrument
22	Germany	DE	Castrol Germany GmbH	Manufacturing or Productor
23	Germany	DE	DHC Solvent Chemie GmbH	Manufacturing or Productor
24	Germany	DE	Gelsenkirchen Raffinerie Netz GmbH	Sales, Marketing or Distributor
25	Germany	DE	Lingen Green Hydrogen Management GmbH	Administrative, Management or Support Services
26	Germany	DE	Nord-West Oelleitung GmbH	Other
27	Germany	DE	Ruhr Oel GmbH (ROG)	Manufacturing or Productor
28	Germany	DE	Trafineo Verwaltungs-GmbH	Administrative, Management or Support Services
29	Denmark	DK	BP Aviation A/S	Sales, Marketing or Distributor
30	Denmark	DK	BP Danmark A/S (in liquidation)	Holding shares or other equity instrument
31	Denmark	DK	Castrol Denmark A/S	Sales, Marketing or Distributor
32	Estonia	EE	Eesti Aviokütuse Teenuste AS (Sold 04/07/2023)	Sales, Marketing or Distributor
33	Spain	ES	Bahia de Bizkaia Electricidad, S.L.	Manufacturing or Productor
34	Spain	ES	BP Energía España, S.A. Unipersonal	Manufacturing or Productor
35	Spain	ES	BP Energy Solutions Sociedad de Valores, S.A	Dormant
36	Spain	ES	BP Espana, S.A. Unipersonal	Holding shares or other equity instrument
37	Spain	ES	BP Gas & Power Iberia, S.A	Sales, Marketing or Distributor
38	Spain	ES	BP Refined Products Trading Iberia, S.L.	Sales, Marketing or Distributor
39	Spain	ES	BP Solar Espana, S.A. Unipersonal	Other
40	Spain	ES	Castellón Green Hydrogen, S.L.	Manufacturing or Productor
41	Spain	ES	Castrol España, S.L. Sociedad Unipersonal	Sales, Marketing or Distributor
42	Spain	ES	Markoil, S.A. Unipersonal	Sales, Marketing or Distributor
43	Spain	ES	Onyx Insight Spain Sociedad Limitada	Provision of Services to unrelated parties
44	Finland	FI	Air BP Finland Oy	Sales, Marketing or Distributor
45	France	FR	BP France	Sales, Marketing or Distributor
46	France	FR	Castrol France Sas	Sales, Marketing or Distributor
47	France	FR	PRODUITS METALLURGIE DOITTAU	Dormant
48	France	FR	SRHP	Holding shares or other equity instrument
49	Greece	GR	BP OIL HELLENIC S.M.S.A.	Sales, Marketing or Distributor
50	Greece	GR	Castrol Hellas Single Member Societe Anonyme	Purchasing or Procurement
51	Greece	GR	RAPI SA	Sales, Marketing or Distributor
52	Hong Kong	HK	BP Hong Kong Limited (Dissolved 15/05/2023)	Administrative, Management or Support Services
53	Hong Kong	HK	Castrol (China) Limited	Sales, Marketing or Distributor

54	Croatia	HR	Air BP Croatia d.o.o.	Sales, Marketing or Distributor
55	Hungary	HU	BP Business Service Centre KFT	Administrative, Management or Support Services
56	Hungary	HU	PERMANENT ESTABLISHMENT - BP Europa SE Magyarorszagi Fiolkelepe	Sales, Marketing or Distributor
57	Ireland	IE	Castrol (Ireland) Limited	Sales, Marketing or Distributor
58	Ireland	IE	PERMANENT ESTABLISHMENT - BP Exploration Operating Company Limited (Deregistered)	Manufacturing or Production
59	Iceland	IS	Air BP Iceland	Sales, Marketing or Distributor
60	Italy	IT	BP Italia Holdings SpA	Holding shares or other equity instruments
61	Italy	IT	BP Italia SpA	Manufacturing or Production
62	Luxembourg	LU	Aral Luxembourg S.A.	Sales, Marketing or Distributor
63	Luxembourg	LU	Aral Tankstellen Services Sarl	Sales, Marketing or Distributor
64	Malaysia	MY	Aspac Lubricants (Malaysia) Sdn. Bhd.	Manufacturing or Production
65	Malaysia	MY	BP Business Service Centre Asia Sdn Bhd	Administrative, Management or Support Services
66	Malaysia	MY	BP Castrol Lubricants (Malaysia) Sdn. Bhd.	Sales, Marketing or Distributor
67	Malaysia	MY	BP Malaysia Holdings Sdn. Bhd.	Holding shares or other equity instrument
68	Netherlands (the)	NL	Actomat B.V.	Administrative, Management or Support Services
69	Netherlands (the)	NL	Amoco Canada International Holdings B.V.	Holding shares or other equity instruments
70	Netherlands (the)	NL	Amoco Chemicals (FSC) B.V.	Dormant
71	Netherlands (the)	NL	Amoco Exploration Holdings B.V.	Holding shares or other equity instrument
72	Netherlands (the)	NL	Amoco Trinidad Gas B.V.	Manufacturing or Production
73	Netherlands (the)	NL	BP Canada International Holdings B.V.	Holding shares or other equity instrument
74	Netherlands (the)	NL	BP Egypt East Tanka B.V.	Manufacturing or Production/Holding shares or other equity instrument
75	Netherlands (the)	NL	BP Egypt Production B.V.	Manufacturing or Production/Holding shares or other equity instrument
76	Netherlands (the)	NL	BP Egypt Ras El Barr B.V.	Holding shares or other equity instrument
77	Netherlands (the)	NL	BP Egypt West Mediterranean (Block B) B.V.	Manufacturing or Production
78	Netherlands (the)	NL	BP Holdings B.V.	Holding shares or other equity instruments
79	Netherlands (the)	NL	BP Holdings International B.V.	Holding shares or other equity instrument
80	Netherlands (the)	NL	BP Management International B.V.	Administrative, Management or Support Services
81	Netherlands (the)	NL	BP Management Netherlands B.V.	Administrative, Management or Support Services
82	Netherlands (the)	NL	BP Nederland Holdings B.V.	Holding shares or other equity instrument
83	Netherlands (the)	NL	BP Netherlands Upstream B.V.	Holding shares or other equity instrument
84	Netherlands (the)	NL	BP Offshore Renewables Energy B.V.	Manufacturing or Production/ Sales, Marketing or Distributor
85	Netherlands (the)	NL	BP Raffinaderij Rotterdam B.V.	Manufacturing or Production
86	Netherlands (the)	NL	BPNE International B.V.	Holding shares or other equity instrument
87	Netherlands (the)	NL	Castrol B.V.	Holding shares or other equity instruments
88	Netherlands (the)	NL	Castrol Holdings Europe B.V.	Holding shares or other equity instrument
89	Netherlands (the)	NL	Castrol Nederland B.V.	Sales, Marketing or Distributor
90	Netherlands (the)	NL	Foseco Holding International B.V.	Dormant
91	Netherlands (the)	NL	FreeBees B.V.	Administrative, Management or Support Services
92	Netherlands (the)	NL	H2-Fifty B.V.	Manufacturing or Production
93	Netherlands (the)	NL	PERMANENT ESTABLISHMENT - BP Europa SE - BP Nederland	Sales, Marketing or Distribution/Administrative, Management or Support Services/Provision of Services to unrelated parties
94	Netherlands (the)	NL	PERMANENT ESTABLISHMENT - BP Gas Marketing Limited	Sales, Marketing or Distributor
95	Netherlands (the)	NL	PERMANENT ESTABLISHMENT - Ruhr Oel GmbH	Administrative, Management or Support Services
96	Netherlands (the)	NL	Vaals B.V.	Other
97	Netherlands (the)	NL	Vaals HoldCo B.V.	Manufacturing or Production/Holding shares or other equity instrument
98	Norway	NO	Air BP Norway AS	Sales, Marketing or Distributor
99	Norway	NO	BP Low Carbon Energy Norway Holding AS	Holding shares or other equity instrument
100	Norway	NO	BP Norway Offshore Wind SN2 Holdco AS	Provision of Services to unrelated parties/Holding shares or other equity instrument
101	Norway	NO	Castrol Norway AS	Sales, Marketing or Distributor
102	Norway	NO	PERMANENT ESTABLISHMENT - Stryde Limited	Provision of Services to unrelated parties
103	Panama	PA	PERMANENT ESTABLISHMENT - BP Marine Limited - Panama	Sales, Marketing or Distributor
104	Panama	PA	PERMANENT ESTABLISHMENT - BP Products North America Inc. - Panama	Sales, Marketing or Distributor
105	Poland	PL	BP Polska Services Sp. z o.o.	Administrative, Management or Support Services
106	Poland	PL	Castrol CEE spółka z ograniczoną odpowiedzialnością	Sales, Marketing or Distributor
107	Poland	PL	PERMANENT ESTABLISHMENT - BP Europa SE Spółka Europejska Oddział w Polsce	Sales, Marketing or Distribution/Administrative, Management or Support Services/Provision of Services to unrelated parties
108	Portugal	PT	BP Portugal -Comercio de Combustiveis e Lubrificantes SA	Sales, Marketing or Distributor
109	Portugal	PT	Castrol Portugal, S.A.	Sales, Marketing or Distributor
110	Portugal	PT	Fuelplane- Sociedade Abastecedora De Aeronaves, Unipessoal, Lda	Administrative, Management or Support Services
111	Portugal	PT	Sociedade de Promocao Imobiliaria Quinta do Loureiro, SA	Other
112	Romania	RO	Air BP Sales Romania S.R.L.	Sales, Marketing or Distributor

113	Romania	RO	Castrol Lubricants RO S.R.L	Sales, Marketing or Distributor
114	Russian Federation (the)	RU	Limited Liability Company BP Toplivnaya Kompania (Liquidated 1/8/2023)	Other
115	Russian Federation (the)	RU	Limited liability company Setra Lubricants	Dormant
116	Russian Federation (the)	RU	OOO BP STL (Liquidated 30/8/2023)	Other
117	Russian Federation (the)	RU	PERMANENT ESTABLISHMENT - BP Exploration Operating Company Limited - Moscow (L	Dormant
118	Russian Federation (the)	RU	PERMANENT ESTABLISHMENT - Stryde International Limited (Deregistered 26/04/2023)	Dormant
119	Sweden	SE	Air BP Sweden AB	Sales, Marketing or Distributor
120	Sweden	SE	Castrol Sweden AB	Sales, Marketing or Distributor
121	Slovakia	SK	Blueprint Power Slovakia s.r.o.	Provision of Services to unrelated parties
122	Thailand	TH	BP - Castrol (Thailand) Limited	Manufacturing or Production
123	Thailand	TH	BP Holdings (Thailand) Limited	Holding shares or other equity instrument
124	Thailand	TH	BP Oil (Thailand) Limited	Holding shares or other equity instrument
125	Thailand	TH	Pacroy (Thailand) Co., Ltd.	Holding shares or other equity instrument
126	Thailand	TH	SOFASIT Limited	Holding shares or other equity instrument
127	Turkey	TR	BP Akaryakit Ortakligi	Dormant
128	Turkey	TR	BP Dogal Gaz Ticaret Anonim Sirketi	Dormant
129	Turkey	TR	BP Petrolleri Anonim Sirketi	Provision of Services to unrelated parties
130	Turkey	TR	Castrol Madeni Yağlar Ticaret Anonim Şirketi	Manufacturing or Production/Provision of Services to unrelated parties
131	Turkey	TR	PERMANENT ESTABLISHMENT - BP Exploration (Caspian Sea) Limited Şirketi (Merkezi İn	Administrative, Management or Support Services
132	Turkey	TR	PERMANENT ESTABLISHMENT - BP Exploration Operating Company Limited Merkezi İnş	Administrative, Management or Support Services
133	Turkey	TR	PERMANENT ESTABLISHMENT - BP Pipelines (BTC) Limited - Turkey	Holding shares or other equity instrument
134	Turkey	TR	PERMANENT ESTABLISHMENT - BP Turkey Refining Limited Türkiye Şubesi Merkezi Lon	Manufacturing or Production
135	Trinidad and Tobago	TT	ARCO Trinidad Exploration and Production Company Limited	Manufacturing or Production
136	Trinidad and Tobago	TT	Atlantic 2/3 Holdings LLC	Holding shares or other equity instrument
137	Trinidad and Tobago	TT	Atlantic 4 Holdings LLC	Holding shares or other equity instrument
138	Trinidad and Tobago	TT	BP Alternative Energy Trinidad and Tobago Limited	Sales, Marketing or Distributor
139	Trinidad and Tobago	TT	BP Trinidad & Tobago LNG Holdings Limited	Holding shares or other equity instrument
140	Trinidad and Tobago	TT	BP Trinidad Processing Limited	Sales, Marketing or Distributor
141	Trinidad and Tobago	TT	Mayaro Initiative for Private Enterprise Development	Other
142	Trinidad and Tobago	TT	PERMANENT ESTABLISHMENT - Amoco Trinidad Gas B.V.	Manufacturing or Production
143	Trinidad and Tobago	TT	PERMANENT ESTABLISHMENT - BP Exploration Operating Company Limited	Manufacturing or Production
144	Trinidad and Tobago	TT	PERMANENT ESTABLISHMENT - BP Trinidad and Tobago LLC	Manufacturing or Production
145	Virgin Islands (British)	VG	BP Egypt East Delta Marine Corporation	Manufacturing or Production
146	Virgin Islands (British)	VG	BP Middle East Enterprises Corporation	Holding shares or other equity instrument
147	Viet Nam	VN	Castrol BP Petco Limited Liability Company	Manufacturing or Production

*The lines in the table correspond to the lines disclosed in Section 2 per Member State or tax jurisdictions required to be disclosed separately. The table from Section 3 does not include the line 'All other tax jurisdictions (aggregated bas

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