



GRI Content Index 2023



March 2024

Statement of use

BP p.l.c. has reported the information cited in this GRI content index for the period 1 January to 31 December 2023 with reference to the GRI standards.

Applicable GRI sector standard – GRI 11: Oil and Gas 2021

GRI Standard	Disclosure	Disclosure Title	Location or Explanation
Foundation Disclosures 2021			
GRI 1: Foundation 2021	Requirement 1:	Application of the reporting principles	Action Completed
	Requirement 2:	Report the disclosures in GRI 2: General Disclosures 2021	Action Completed
	Requirement 3:	Determine material topics	Action Completed
	Requirement 4:	Report the disclosures in GRI 3: Material Topics 2021	Action Completed
	Requirement 5:	Report disclosures from the GRI Topic Standards for each material topic	Applicable GRI Sector Standard GRI 11: Oil and Gas 2021
	Requirement 6:	Provide reasons for omission for disclosures and requirements that the organization cannot comply with	Not required for reporting with reference to the standards
	Requirement 7:	Publish a GRI content index	Action Completed
	Requirement 8:	Provide a statement of use	Action Completed
	Requirement 9:	Notify GRI	Action Completed

GRI Standard	Disclosure	Disclosure Title	Location or Explanation
General Disclosures 2021			
GRI 2: General Disclosures 2021	2-1 Organizational details	Legal Name	BP p.l.c.
		Nature of ownership and legal structure	bp Annual Report and Form 20-F 2023 > Shareholder information > Major shareholders > pages 366-367
		Location of Headquarters	bp Annual Report and Form 20-F 2023 > Cross reference to Form 20-F > Information about this report > page 387
		Countries of Operations	bp Annual Report and Form 20-F 2023 > Strategic report > 2023 at a glance > page 1
	2-2	Entities included in the organization's sustainability reporting	bp Annual Report and Form 20-F 2023 > Information about this report > page 387 bp Annual Report and Form 20-F 2023 > Consolidated financial statements of the bp group > pages 138-150 bp Annual Report and Form 20-F 2023 > Financial statements > Related undertakings of the group > pages 291-334 bp Annual Report and Form 20-F 2023 > Financial statements > Subsidiaries, joint arrangements and associates > page 246 bp Sustainability Report 2023 > Our reporting > Cautionary statement > page 64
	2-3	Reporting period, frequency and contact point	Annual reporting 1 January to 31 December 2023 corporatereporting@bp.com
	2-4	Restatements of information	bp Annual Report and Form 20-F 2023 > Additional Disclosures > Reconciliation of customers & products RC profit before interest and tax to convenience gross margin > page 351 bp Sustainability Report 2023 > Getting to net zero > Aims 1-5 update > page 19 bp Sustainability Report 2023 > Getting to net zero > Aim 3 update > page 22 bp Sustainability Report 2023 > Getting to net zero > Average carbon Intensity of sold energy products > page 23
	2-5	External assurance	bp Annual Report and Form 20-F 2023 > Financial statements > Report of independent registered public accounting firm > page 163 bp Annual Report and Form 20-F 2023 > Strategic report > Corporate governance > External audit > page 101 bp Annual Report and Form 20-F 2023 > Strategic report > Joint arrangements and contractors > page 77 bp Sustainability Report 2023 > Our reporting > Assurance statement > page 62 bp Basis of Reporting 2023 > bp.com/basisofreporting

GRI Standard	Disclosure	Disclosure Title	Location or Explanation
General Disclosures 2021 continued			
GRI 2: General Disclosures 2021 continued			
GRI 2: 2 Activities and Workers			
	2-6	Activities, value chain and other business relationships	bp Annual Report and Form 20-F 2023 > Strategic report > Our business groups > page 17 bp Annual Report and Form 20-F 2023 > Strategic report > Our Investment process > Investment in non-oil and gas > page 31 bp Sustainability Report 2023 > Caring for our planet > Sustainable purchasing > page 51 bp Sustainability Report 2023 > Engaging stakeholders > Partners and suppliers > page 54
	2-7	Employees	bp Annual Report and Form 20-F 2023 > Sustainability > Our people > page 70 bp Annual Report and Form 20-F 2023 > Financial statements > bp group: employee costs and numbers > page 245 bp Annual Report and Form 20-F 2023 > Financial statements > Parent company BP p.l.c.: employee costs and numbers > page 290 bp ESG Datasheet 2023 > Social > bp people > pages 11-13
	2-8	Workers who are not employees	bp Annual Report and Form 20-F 2023 > How we manage risk and risk factors > pages 77-78 bp Sustainability Report 2023 > Caring for our planet > Sustainable purchasing > page 51
GRI 2: 3 Governance			
	2-9	Governance structure and composition	bp Annual Report and Form 20-F 2023 > Corporate governance > Board of directors > pages 83-85 bp Annual Report and Form 20-F 2023 > Corporate governance > Leadership team > pages 86-87 bp Annual Report and Form 20-F 2023 > Corporate governance > Governance framework > page 88 bp Annual Report and Form 20-F 2023 > Corporate governance > People and governance committee > pages 94-97 bp Sustainability Report 2023 > Our approach > Sustainability in our processes > pages 13-14
	2-10	Nomination and selection of the highest governance body	bp Annual Report and Form 20-F 2023 > Corporate governance > Decision making by the board > page 89 bp Annual Report and Form 20-F 2023 > Corporate governance > People and governance committee > pages 94-97 bp Annual Report and Form 20-F 2023 > Corporate governance > Other disclosures > page 133
	2-11	Chair of the highest governance body	bp Annual Report and Form 20-F 2023 > Corporate governance > Board of directors > pages 83-85
	2-12	Role of the highest governance body in overseeing the management of impacts	bp Annual Report and Form 20-F 2023 > Corporate governance > pages 83-104 bp Sustainability Report 2023 > Our approach > Sustainability in our processes > pages 13-14
	2-13	Delegation of responsibility for managing impacts	bp Annual Report and Form 20-F 2023 > Corporate governance > Governance framework > page 88 bp Annual Report and Form 20-F 2023 > Corporate governance > Decision making by the board > page 89 bp Annual Report and Form 20-F 2023 > Corporate governance > Our stakeholders > pages 92-93 bp Annual Report and Form 20-F 2023 > Corporate governance > People and governance committee > pages 94-97 bp Annual Report and Form 20-F 2023 > Corporate governance > Audit committee > pages 98-102 bp Annual Report and Form 20-F 2023 > Corporate governance > Safety and sustainability committee > pages 103-104

GRI Standard	Disclosure	Disclosure Title	Location or Explanation
General Disclosures 2021 continued			
GRI 2: General Disclosures 2021 continued	2-14	Role of the highest governance body in sustainability reporting	bp Annual Report and Form 20-F 2023 > Sustainability > Our people > page 70 bp Annual Report and Form 20-F 2023 > Corporate governance > People and governance committee > pages 94-97 bp Annual Report and Form 20-F 2023 > Corporate governance > Audit committee > pages 98-102 bp Annual Report and Form 20-F 2023 > Corporate governance > Safety and sustainability committee > pages 103-104
	2-15	Conflicts of interest	bp Annual Report and Form 20-F 2023 > Corporate governance > People and governance committee > pages 94-97 bp Annual Report and Form 20-F 2023 > Corporate governance > Other disclosures > page 133 bp Annual Report and Form 20-F 2023 > Strategic report > How we manage risk and risk factors > pages 77-78 bp Annual Report and Form 20-F 2023 > Shareholder information > Directors and secretary > page 367
	2-16	Communication of critical concerns	bp Annual Report and Form 20-F 2023 > Sustainability > Ethics and compliance > page 72 Code of ethics > bp.com/codeofethics bp Sustainability Report 2023 > Our approach > Identifying and managing risk > page 14 bp Sustainability Report 2023 > Our approach > Ethics and compliance > page 9
	2-17	Collective knowledge of the highest governance body	bp Annual Report and Form 20-F 2023 > Corporate governance > Board of directors > pages 83-85 bp Annual Report and Form 20-F 2023 > Corporate governance > People and governance committee > Learning, development and induction > page 95
	2-18	Evaluation of the performance of the highest governance body	bp Annual Report and Form 20-F 2023 > Corporate governance > People and governance committee > pages 94-97
	2-19	Remuneration policies	bp Annual Report and Form 20-F 2023 > Financial statements > Directors' remuneration report > pages 105-132 bp Annual Report and Form 20-F 2023 > Financial statements > Remuneration of senior management and non-executive directors > page 244 bp Annual Report and Form 20-F 2023 > Financial statements > Directors' remuneration report > page 290 bp Annual Report and Form 20-F 2023 > Shareholder information > Directors and secretary > page 367 bp Sustainability Report 2023 > Getting to net zero > Incentivizing employees > pages 28-29
	2-20	Process to determine remuneration	bp Annual Report and Form 20-F 2023 > Financial statements > Remuneration of senior management and non-executive directors > page 244 bp Annual Report and Form 20-F 2023 > Financial statements > Directors' remuneration report > page 290 bp Annual Report and Form 20-F 2023 > Shareholder information > Directors and secretary > page 367 bp Annual Report and Form 20-F 2023 > Additional disclosures > Governance > page 346 bp Sustainability Report 2023 > Getting to net zero > Incentivizing employees > pages 28-29
	2-21	Annual total compensation ratio	bp Annual Report and Form 20-F 2023 > Financial statements > Directors' remuneration report > pages 105-132

GRI Standard	Disclosure	Disclosure Title	Location or Explanation
General Disclosures 2021 continued			
GRI 2: General Disclosures 2021 continued	GRI 2: 4 Strategy, Policies and Practices		
	2-22	Statement on sustainable development strategy	bp Annual Report and Form 20-F 2023 > Strategic report > Chair's letter > pages 4-5 bp Annual Report and Form 20-F 2023 > Corporate governance > Decision making by the board > page 89 bp Sustainability Report 2023 > Our approach > Sustainability in our processes > pages 13-14
	2-23	Policy commitments	bp Annual Report and Form 20-F 2023 > Strategic report > Chair's letter > pages 4-5 bp Annual Report and Form 20-F 2023 > Strategic report > Our strategy in action > pages 12-13 bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability > Ethics and compliance > page 72 bp Annual Report and Form 20-F 2023 > Strategic report > How we manage risk and risk factors > pages 73-74 bp Sustainability Report 2023 > Our approach > Ethics and compliance > page 9 bp Sustainability Report 2023 > Our approach > Policies and practices > page 12 Our Code of Conduct > bp.com/codeofconduct Business and human rights policy > bp.com/humanrightspolicy
	2-24	Embedding policy commitments	bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability > Ethics and compliance > page 72 bp Sustainability Report 2023 > Our approach > Ethics and compliance > page 9 bp Sustainability Report 2023 > Our approach > Policies and practices > page 12
	2-25	Processes to remediate negative impacts	bp Sustainability Report 2023 > Our approach > Ethics and compliance > page 9 bp Sustainability Report 2023 > Improving people's lives > Respect and remedy > page 36 Modern slavery and human trafficking statement 2022 > Risk, remedy and capability > bp.com/modernslavery > page 7
	2-26	Mechanisms for seeking advice and raising concerns	bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability > Ethics and compliance > page 72 bp Sustainability Report 2023 > Our approach > Ethics and compliance > page 9 Our Code of Conduct > bp.com/codeofconduct > page 7 bp ESG Datasheet 2023 > Governance > page 14
	2-27	Compliance with laws and regulations	bp Annual Report and Form 20-F 2023 > Additional disclosures > Other environmental regulation > pages 356-357 bp Annual Report and Form 20-F 2023 > Financial statements > Contingent liabilities and legal proceedings > pages 241-243
	2-28	Membership associations	bp Sustainability Report 2023 > Getting to net zero > Aligning associations > pages 29-30 bp Sustainability Report 2023 > Caring for our planet > Championing nature-based solutions > External engagement > page 49 bp Sustainability Report 2023 > Engaging stakeholders > Partners and suppliers > Trade associations and industry initiatives > pages 55

GRI Standard	Disclosure	Disclosure Title	Location or Explanation
General Disclosures 2021 continued			
GRI 2: General Disclosures 2021 continued	GRI 2: 5 Stakeholder Engagement		
	2-29	Approach to stakeholder engagement	bp Sustainability Report 2023 > Engaging stakeholders > pages 53-55 bp Sustainability Report 2023 > Our approach > Employee engagement > page 11 bp ESG Datasheet 2023 > Social > Pulse survey > page 13
	2-30	Collective bargaining agreements	bp Sustainability Report 2023 > Engaging stakeholders > page 55 Business and human rights policy > bp.com/humanrightspolicy > page 2
Material Topics 2021			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	bp Annual Report and Form 20-F 2023 > Financial statements > Our application of materiality > pages 151-152 bp Annual Report and Form 20-F 2023 > Corporate governance > Our stakeholders > pages 92-93 bp Sustainability Report 2023 > Our reporting > Materiality > page 57
	3-2	List of material topics	bp Sustainability Report 2023 > Our reporting > Materiality > page 57
Business Ethics and Accountability			
GRI 3: Material Topics 2021	3-3	Management of material topics	bp Sustainability Report 2023 > Our approach > Ethics and compliance > pages 9-14 bp Annual Report and Form 20-F 2023 > Corporate governance > Board activities > pages 90-91 bp Annual Report and Form 20-F 2023 > Corporate governance > Safety and sustainability committee > pages 103-104 bp Annual Report and Form 20-F 2023 > Strategic report > How we manage risk and risk factors > pages 73-79
GRI 205: Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	bp Annual Report and Form 20-F 2023 > Strategic report > Ethics and compliance > Anti-bribery and corruption > page 72 bp Annual Report and Form 20-F 2023 > Strategic report > Compliance and control risks > page 79 bp Annual Report and Form 20-F 2023 > Strategic report > Safety comes first > Our partners in joint arrangements > page 70 bp Sustainability Report 2023 > Our approach > Ethics and compliance > Anti-bribery and corruption > page 9
	205-2	Communication and training about anti-corruption policies and procedures	bp Annual Report and Form 20-F 2023 > Corporate governance > Activities during the year > Training and development > page 95 bp Sustainability Report 2023 > Our approach > Ethics and compliance > Anti-bribery and corruption > page 9 ESG datasheet > Governance > Ethics and compliance > page 14
	205-3	Confirmed incidents of corruption and actions taken	bp Sustainability Report 2023 > Our approach > Ethics and compliance > Speaking up > page 9
GRI 206: Anti- competitive behaviour 2016	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	bp Annual Report and Form 20-F 2023 > Financial statement > Contingent liabilities and legal proceedings > pages 241-243

GRI Standard	Disclosure	Disclosure Title	Location or Explanation
Business Ethics and Accountability continued			
GRI 207: Tax 2019	207-1	Approach to tax	bp Sustainability Report 2023 > Our approach > Tax transparency > page 10 bp Annual Report and Form 20-F 2023 > Strategic report > Tax transparency > page 72 Tax Transparency webpage > bp.com/tax bp Tax report 2022
	207-2	Tax governance, control, and risk management	bp Tax report 2022 > Our responsible tax principles > pages 12-19 Our responsible tax principles in action > https://go.bp.com/shxCf
	207-3	Stakeholder engagement and management of concerns related to tax	bp Sustainability Report 2023 > Our approach > Tax transparency > page 10 bp Sustainability Report 2023 > Engaging stakeholders > pages 53-55 bp Annual Report and Form 20-F 2023 > Shareholder information > Shareholder taxation information > pages 364-366 Our responsible tax principles in action > https://go.bp.com/shxCf bp Tax report 2022
	207-4	Country-by-Country Reporting	bp Tax report 2022 > Country by country report > pages 27-33 Country by country report table 1 & 2 2022 > bp.com/tax
Employee Attraction and Retention			
GRI 3: Material Topics 2021	3-3	Management of material topics	bp Annual Report and Form 20-F 2023 > Strategic report > Our people > page 70 bp Annual Report and Form 20-F 2023 > Corporate governance > Board activities > People > page 91 bp Annual Report and Form 20-F 2023 > Corporate governance > How the board has had regard to Section 172 factors > Interests of employees > page 93 bp Sustainability Report 2023 > Getting to net zero > Incentivizing employees > pages 28-29
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	bp ESG Datasheet 2023 > Social > pages 11-13
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	bp Annual Report and Form 20-F 2023 > Financial statements > Pensions and other post-retirement benefits > pages 213-218
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	bp Sustainability Report 2023 > Our approach > Developing our people > page 11 bp ESG Datasheet 2023 > Governance > page 14
	404-2	Programs for upgrading employee skills and transition assistance programs	bp Sustainability Report 2023 > Our approach > Developing our people > page 11
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Modern Slavery and Human Trafficking Statement 2022 > Risk, remedy and capability > bp.com/modernslavery bp Sustainability Report 2023 > Improving people's Lives > Decent work > page 37 bp Sustainability Report 2023 > Caring for our planet > Sustainable purchasing > page 51
	414-2	Negative social impacts in the supply chain and actions taken	Modern Slavery and Human Trafficking Statement 2022 > Risk, remedy and capability > bp.com/modernslavery > page 7 bp Sustainability Report 2023 > Improving people's lives > Decent work > page 36

GRI Standard	Disclosure	Disclosure Title	Location or Explanation
Climate Change and Energy Transition			
GRI 3: Material Topics 2021	3-3	Management of material topics	<p>bp Sustainability Report 2023 > Getting to net zero > Introduction & Consistency of our ambition and aims with the Paris goals > pages 17-18</p> <p>bp Sustainability Report 2023 > Getting to net zero > More \$ into transition > pages 26-27</p> <p>bp Sustainability Report 2023 > Improving people's lives > Just transition > page 35</p> <p>bp Annual Report and Form 20-F 2023 > How we manage risk factors – continued > Climate change and the transition to a lower carbon economy > page 78</p> <p>bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability > Streamlined energy and carbon reporting (SECR) information > pages 51-52</p>
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	<p>bp Annual Report and Form 20-F 2023 > Strategic report > Climate-related financial disclosures > pages 55-68</p> <p>bp Annual Report and Form 20-F 2023 > How we manage risk > pages 73-79</p> <p>bp Sustainability Report 2023 > Our approach > Identifying and managing risk > page 14</p>
GRI 302: Energy 2016	302-1	Energy consumption within the organization	<p>bp ESG Datasheet 2023 > Greenhouse gas emissions and energy > pages 4-5</p> <p>bp Annual Report and Form 20-F 2023 > Key performance indicators > page 26</p> <p>bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability > Streamlined energy and carbon reporting (SECR) information > pages 51-52</p>
	302-2	Energy Consumption outside of the organization	<p>bp ESG Datasheet 2023 > Greenhouse gas emissions and energy> pages 4-5</p> <p>bp Annual Report and Form 20-F 2023 > Key performance indicators > page 26</p> <p>bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability > Streamlined energy and carbon reporting (SECR) information > pages 51-52</p>
	302-3	Energy Intensity	<p>bp ESG Datasheet 2023 > Greenhouse gas emissions and energy> pages 4-5</p> <p>bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability > Streamlined energy and carbon reporting (SECR) information > pages 51-52</p>
	302-4	Reduction of energy consumption	<p>bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability > Streamlined energy and carbon reporting (SECR) information > pages 51-52</p>

GRI Standard	Disclosure	Disclosure Title	Location or Explanation
GHG Emissions – Our Products			
GRI 3: Material Topics 2021	3-3	Management of material topics	<p>bp Sustainability Report 2023 > Getting to net zero > pages 19-32</p> <p>bp Sustainability Report 2023 > Getting to net zero > Net zero production > page 21</p> <p>bp Sustainability Report 2023 > Getting to net zero > Our progress in 2023 > page 23</p> <p>bp Sustainability Report 2023 > Getting to net zero > Introduction & Consistency of our ambition and aims with the Paris goals > pages 17-18</p> <p>bp Net Zero Ambition Progress Update 2023 > bp.com/netzeroupdate</p>
GRI 305: Emissions 2016	305-3	Other indirect (Scope 3) GHG emissions	<p>bp Sustainability Report 2023 > Getting to net zero > Aims 1-5 Update > page 19</p> <p>bp Sustainability Report 2023 > Getting to net zero > Net zero production > page 21</p> <p>bp ESG Datasheet 2023 > Net zero > page 3</p> <p>bp Annual Report and Form 20-F 2023 > Strategic report > Net zero performance > page 48</p>
	305-5	Reduction of GHG emissions	<p>bp Annual Report and Form 20-F 2023 > Strategic report > Net zero performance > page 48</p> <p>bp Sustainability Report 2023 > Getting to net zero > Aims 1-5 Update > page 19</p>
GHG Emissions – Our Operations			
GRI 3: Material Topics 2021	3-3	Management of material topics	<p>bp Sustainability Report 2023 > Getting to net zero > pages 19-32</p> <p>bp Sustainability Report 2023 > Getting to net zero > Net zero production > page 21</p> <p>bp Sustainability Report 2023 > Getting to net zero > Net zero sales > page 22</p> <p>bp Sustainability Report 2023 > Getting to net zero > Introduction & Consistency of our ambition and aims with the Paris goals > pages 17-18</p> <p>bp Net Zero Ambition Progress Update 2023 > bp.com/netzeroupdate</p>
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	<p>bp ESG Datasheet 2023 > Greenhouse gas emissions and energy > pages 4-5</p> <p>bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability > Streamlined energy and carbon reporting (SECR) information > pages 51-52</p>
	305-2	Energy indirect (Scope 2) GHG emissions	<p>bp ESG Datasheet 2023 > Greenhouse gas emissions and energy > pages 4-5</p> <p>bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability > Streamlined energy and carbon reporting (SECR) information > pages 51-52</p>
	305-4	GHG emissions intensity	bp ESG Datasheet 2023 > Greenhouse gas emissions and energy > pages 4-5
	305-5	Reduction of GHG emissions	<p>bp Annual Report and Form 20-F 2023 > Strategic report > Net zero performance > page 48</p> <p>bp ESG Datasheet 2023 > Greenhouse gas emissions and energy > Sustainable GHG emissions reductions > page 4</p> <p>bp Sustainability Report 2023 > Getting to net zero > pages 16-25</p>

GRI Standard	Disclosure	Disclosure Title	Location or Explanation
Methane Emissions			
GRI 3: Material Topics 2021	3-3	Management of material topics	bp Sustainability Report 2023 > Getting to net zero > Reducing methane > pages 24-25 bp Net Zero Ambition Progress Update 2023 > bp.com/netzeroupdate
GRI 305: Emissions 2016	305-4	Emission Intensity	bp Sustainability Report 2023 > Getting to net zero > Reducing methane > Methane intensity > page 25 bp ESG Datasheet 2023 > Greenhouse gas emissions and energy > pages 4-5
	305-5	Reduction of GHG emissions	bp Sustainability Report 2023 > Getting to net zero > Reducing methane > pages 24-25
Renewable Energy			
GRI 3: Material Topics 2021	3-3	Management of material topics	bp Sustainability Report 2023 > Getting to net zero > More \$ into transition > pages 26-27 bp Sustainability Report 2023 > Improving people's lives > More clean energy > page 34
Self-Selected Metric	N/A	Low Carbon Investments	bp Sustainability Report 2023 > Getting to net zero > Low carbon activity capital expenditure > page 27
Public Policy and Lobbying			
GRI 3: Material Topics 2021	3-3	Management of material topics	bp Sustainability Report 2023 > Our approach > Political donations > page 10
GRI 415: Public Policy 2016	415-1	Political Contributions	bp Sustainability Report 2023 > Our approach > Political donations > page 10 Our advocacy activities > bp.com/advocacyactivities Our code of conduct > bp.com/codeofconduct
GRI 201: Economic Performance 2016	201-4	Financial assistance received from government	bp Sustainability Report 2023 > Our approach > Political donations > page 10
Access to Clean Energy			
GRI 3: Material Topics 2021	3-3	Management of material topics	bp Sustainability Report 2023 > Improving people's lives > More clean energy > page 34 bp.com/peopleandplanet
Self-Selected Metric	N/A	Renewable energy equivalent developed to final investment decision	bp Sustainability Report 2023 > Getting to net zero > Net zero sales > page 22

GRI Standard	Disclosure	Disclosure Title	Location or Explanation
Human Rights			
GRI 3: Material Topics 2021	3-3	Management of material topics	bp Sustainability Report 2023 > Improving people's lives > Respect and remedy > page 36 Modern Slavery and Human Trafficking Statement 2022 > bp.com/modernslavery Labour Rights and Modern Slavery Principles > https://www.bp.com/content/dam/bp/business-sites/en/global/corporate/pdfs/sustainability/group-reports/bp-labour-rights-and-modern-slavery-principles-2019.pdf Business and human rights policy > bp.com/humanrightspolicy Our Code of Conduct > bp.com/codeofconduct bp Annual Report and Form 20-F 2023 > Strategic report > Human Rights > page 53 Human Rights webpage > bp.com/humanrights
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Business and human rights policy > bp.com/humanrightspolicy > page 2 Labour Rights and Modern Slavery Principles > https://www.bp.com/content/dam/bp/business-sites/en/global/corporate/pdfs/sustainability/group-reports/bp-labour-rights-and-modern-slavery-principles-2019.pdf > page 2
GRI 408: Child Labour 2016	408-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	bp Modern Slavery and Human Trafficking Statement 2020 > https://www.bp.com/content/dam/bp/country-sites/en_gb/united-kingdom/home/pdf/2020-slavery-and-human-trafficking-statement.pdf > page 15
GRI 409: Forced or Compulsory Labour 2016	409-1	Operations and suppliers at significant risk for incident of forced or compulsory labour	bp Modern Slavery and Human Trafficking Statement 2020 > https://www.bp.com/content/dam/bp/country-sites/en_gb/united-kingdom/home/pdf/2020-slavery-and-human-trafficking-statement.pdf > page 15
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	bp Sustainability Report 2023 > Improving people's lives > Responsible security > pages 36-37
GRI 411: Rights of Indigenous peoples 2016	411-1	Incident of violations involving indigenous peoples	bp Sustainability Report 2023 > Our approach > Policies and practices > Indigenous peoples > page 12
Diversity Equity & Inclusion			
GRI 3: Material Topics 2021	3-3	Management of material topics	bp Diversity Equity and Inclusion Report 2022 > bp.com/DEI bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability > Our people > page 70 bp Sustainability Report 2023 > Improving people's lives > Respect and remedy > page 36 bp Sustainability Report 2023 > Improving people's lives > Greater equity > pages 39-40 bp Gender and ethnicity pay gap report 2022 > bp.com/GPG
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability > Our people > page 70 bp Annual Report and Form 20-F 2023 > Corporate governance > Board of directors > pages 83-85 bp Annual Report and Form 20-F 2023 > Corporate governance > Leadership team > pages 86-87
	405-2	Ratio of basic salary and remuneration	bp Gender and ethnicity pay gap report 2022 > bp.com/GPG
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability > Ethics and compliance page > 72 bp Sustainability Report 2023 > Our approach > Ethics and compliance > page 9

GRI Standard	Disclosure	Disclosure Title	Location or Explanation
Sustainable Livelihoods and Community Engagement			
GRI 3: Material Topics 2021	3-3	Management of material topics	bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability > Sustainable livelihoods > page 53 bp Annual Report and Form 20-F 2023 > Corporate governance> Our stakeholders > Society > page 92 bp Sustainability Report 2023 > Improving people's lives > Sustainable livelihoods > pages 37-38
GRI 202: Market Presence 2016	202-2	Proportion of senior management hired from the local community	bp Annual Report and Form 20-F 2023 > Corporate governance> Board of directors > Director biographies > pages 83-85
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments and development programs	bp Annual Report and Form 20-F 2023 > Strategic report > Progress against our strategy > pages 18-23 bp Sustainability Report 2023 > Improving people's lives > Sustainable livelihoods > pages 37-38
	413-2	Operations with significant actual and potential negative impacts on local communities	bp Sustainability Report 2023 > Improving people's lives > Sustainable livelihoods > pages 37-38
Just Transition			
GRI 3: Material Topics 2021	3-3	Management of material topics	bp Sustainability Report 2023 > Improving people's pives > Just transition > pages 35-37
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	bp Major Projects Databook 2023 > https://www.bp.com/en/global/corporate/investors/upstream-major-projects.html bp Sustainability Report 2023 > Getting to net zero > More \$ into transition > pages 26-27 bp Sustainability Report 2023 > Getting to net zero > Clean cities and corporates > page 31 bp Sustainability Report 2023 > Improving people's lives > Just transition > pages 3-37
	203-2	Significant indirect economic impacts	bp Annual Report and Form 20-F 2023 > Strategic report > Our financial frame > pages 28-29 bp Annual Report and Form 20-F 2023 > Improving people's lives > Sustainable livelihoods > page 53 bp Annual Report and Form 20-F 2023 > Caring for our planet > Championing nature-based solutions > page 54 Our Impact on the UK Economy > Backing Britain in 2022 > bp.com/ukeir

GRI Standard	Disclosure	Disclosure Title	Location or Explanation
Health and Safety			
GRI 3: Material Topics 2021	3-3	Management of material topics	bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability > Safety comes first > pages 69-70 bp Annual Report and Form 20-F 2023 > Strategic report > How we manage risk and risk factors > pages 73-74 bp Annual Report and Form 20-F 2023 > Corporate governance > Safety and sustainability committee > pages 103-104 bp Annual Report and Form 20-F 2023 > Corporate governance > Other disclosures > page 133 bp Sustainability Report 2023 > Our approach > Safety > pages 7-8
GRI 403: Occupational Health & Safety 2018	403-1	Occupational health and safety management system	Life Saving Rules for contractors > bp.com/lifesavingrules bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability > Safety comes first > pages 69-70 bp Annual Report and Form 20-F 2023 > Corporate governance > Safety and sustainability committee > pages 103-104 bp Sustainability Report 2023 > Our approach > Safety > pages 7-8 bp Sustainability Report 2023 > Our approach > Ethics and compliance > pages 9-10 bp Sustainability Report 2023 > Our approach > Our people pages > 10-11
	403-2	Hazard identification, risk assessment, and incident investigation	bp Sustainability Report 2023 > Our approach > Safety > pages 7-8
	403-3	Occupational health services	bp Sustainability Report 2023 > Our approach > Process safety > page 8
	403-4	Worker participation, consultation, and communication on occupational health and safety	bp Annual Report and Form 20-F 2023 > Corporate governance > Safety and sustainability committee > pages 103-104 Life Saving Rules for contractors > bp.com/lifesavingrules bp Sustainability Report 2023 > Our approach > Policies and practises > pages 12-14
	403-5	Worker training on occupational health and safety	bp Sustainability Report 2023 > Our approach > Safety > Developing our people > pages 8, 11
	403-6	Promotion of worker health	bp Sustainability Report 2023 > Improving people's lives > Enhance wellbeing > pages 41-42
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability > Safety comes first > pages 69-70 bp Sustainability Report 2023 > Our approach > Safety > pages 7-8
	403-8	Workers covered by an occupational health and safety management system	bp Sustainability Report 2023 > Our approach > Ethics and compliance > pages 9-10 bp Sustainability Report 2023 > Our approach > Our people > pages 10-11 bp Sustainability Report 2023 > Our approach > Policies and practices > pages 12-14 bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability at bp > page 72
	403-9	Work-related injuries	bp Sustainability Report 2023 > Our approach > Safety > pages 7-8 bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability at bp > page 69
	403-10	Work-related ill health	bp Sustainability Report 2023 > Our approach > Safety > pages 7-8 bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability at bp > page 69 bp ESG Datasheet 2023 > Safety > pages 6-7
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	bp Annual Report and Form 20-F 2023 > Strategic report > Sustainability at bp > page 53

GRI Standard	Disclosure	Disclosure Title	Location or Explanation
Ecological Impacts, Dependencies and Opportunities			
GRI 3: Material Topics 2021	3-3	Management of material topics	bp Annual Report and Form 20-F 2023 > Corporate governance > Other disclosures > page 133 bp Sustainability Report 2023 > Our approach > Safety > pages 7-8 bp Sustainability Report 2023 > Getting to net zero > Clean cities and corporates > page 31
GRI 305: Emissions 2016	305-7	Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	bp Sustainability Report 2023 > Our approach > Air emissions > page 13 bp ESG Datasheet 2023 > page 9
GRI 306: Effluents and Waste 2016	306-3	Significant spills	bp Sustainability Report 2023 > Our approach > Safety comes first > pages 7-8 bp ESG Datasheet 2023 > page 8
Biodiversity and Sensitive Areas			
GRI 3: Material Topics 2021	3-3	Management of material topics	bp Sustainability Report 2023 > Caring for our planet > Enhancing biodiversity > page 45
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to protected areas and areas of high biodiversity value outside protected areas	Protected areas Report 2022 > pages 1-2
	304-2	Significant impacts of activities, products and services on biodiversity	bp Sustainability Report 2023 > Caring for our planet > 2023 progress > page 44
	304-3	Habitats protected or restored	bp Sustainability Report 2023 > Caring for our planet > 2023 progress > page 44
Natural Climate Solutions			
GRI 3: Material Topics 2021	3-3	Management of material topics	bp Sustainability Report 2023 > Our approach > Biodiversity and protected areas > page 12
Self-Selected Metric	N/A	Championing nature-based solutions	bp Sustainability Report 2023 > Caring for our planet > Nature-based solutions > pages 48-49
Circularity			
GRI 3: Material Topics 2021	3-3	Management of material topics	bp Sustainability Report 2023 > Caring for our planet > Unlock circularity > pages 49-50 bp.com/peopleandplanet bp Annual Report and Form 20-F 2023 > Additional disclosures > Other environmental regulation > pages 356-357
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	bp Sustainability Report 2023 > Caring for our planet > Unlock circularity > pages 49-50
	306-2	Management of significant waste-related impacts	bp Sustainability Report 2023 > Caring for our planet > Unlock circularity > pages 49-50
	306-3	Waste generated	bp ESG Datasheet 2023 > Environment > page 9
	306-4	Waste diverted from disposal	bp ESG Datasheet 2023 > Environment > page 9
	306-5	Waste directed to disposal	bp ESG Datasheet 2023 > Environment > page 9

GRI Standard	Disclosure	Disclosure Title	Location or Explanation
Sustainable Supply Chains			
GRI 3: Material Topics 2021	3-3	Management of material topics	bp Sustainability Report 2023 > Caring for our planet > Sustainable purchasing > page 51 bp Sustainability Report 2023 > Improving people's lives > Supporting diverse supplier's development > page 40 bp Annual Report and Form 20-F 2023 > Strategic report > Climate related transition risks and opportunities > physical risk > pages 62-63 bp Sustainability Report 2023 > Our approach > Human rights governance > page 14 bp.com/peopleandplanet
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	bp Sustainability Report 2023 > Caring for our planet > Sustainable purchasing > page 51 bp Sustainability Report 2023 > Improving people's lives > Supporting diverse supplier's development > page 40 bp Sustainability Report 2023 > Improving people's lives > Just transition for local communities > page 35 bp Sustainability Report 2023 > Improving people's lives > Greater equity > page 39
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	bp Annual Report and Form 20-F 2023 > Corporate governance > Our stakeholders > Partners and suppliers > page 92 bp Sustainability Report 2023 > Caring for our planet > Sustainable purchasing > page 51 bp Sustainability Report 2023 > Engaging stakeholders > Partners and Suppliers > page 54 bp's expectations of its suppliers > bp.com/supplierexpectations
	308-2	Negative environmental impacts in the supply chain and actions taken	bp Sustainability Report 2023 > Caring for our planet > Sustainable purchasing > page 51 bp Annual Report and Form 20-F 2023 > Additional disclosures > Environmental expenditure > page 353
Water Management			
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	bp Sustainability Report 2023 > Caring for our planet > Water positive > pages 46-47 bp Sustainability Report 2023 > Our approach > Water > page 12 bp Annual Report and Form 20-F 2023 > Strategic report > Caring for our planet > page 54 bp ESG Datasheet 2023 > Environment > pages 9-10
	303-2	Management of water discharge-related impacts	bp ESG Datasheet 2023 > Environment > pages 9-10 bp Sustainability Report 2023 > Caring for our planet > Water positive > pages 46-47
	303-3	Water withdrawal	bp ESG Datasheet 2023 > Environment > pages 9-11 bp Sustainability Report 2023 > Caring for our planet > Water positive > pages 46-47
	303-4	Water discharge	bp ESG Datasheet 2023 > Environment > pages 9-10
	303-5	Water consumption	bp ESG Datasheet 2023 > Environment > pages 9-10 bp Sustainability Report 2023 > Caring for our planet > Water positive > pages 46-47

GRI Standard	Disclosure	Disclosure Title	Location or Explanation
Non-material Disclosures			
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	<p>Our Impact on the UK Economy 2022 > bp.com/ukeir</p> <p>bp Annual Report and Form 20-F 2023 > Total economic value generated by bp > page 4</p> <p>bp Sustainability Report 2023 > 2023 at a glance > Value creation > page 4</p> <p>bp Sustainability Report 2023 > Improving people's lives > Strategic social investment > page 37</p> <p>bp Annual Report and Form 20-F 2023 > Financial statements > Group income statement > page 164</p> <p>bp Annual Report and Form 20-F 2023 > Financial statements > Segmental analysis > pages 193-197</p> <p>bp Annual Report and Form 20-F 2023 > Financial statements > Employee costs and numbers > page 245</p> <p>bp Annual Report and Form 20-F 2023 > Additional disclosures > Environmental expenditure > page 353</p> <p>bp Annual Report and Form 20-F 2023 > Financial statements > Employee costs and numbers > page 245</p> <p>bp ESG Datasheet 2023 > Social > pages 11-13</p>