bp Basis of Reporting 2025

March 2026

Reporting criteria summary for selected metrics in our 2025 corporate reporting

The purpose of this document is to outline the approach and scope used for data collection and it forms the basis, where relevant, for assurance of selected sustainability performance data, as published in:

- **bp Annual Report and Form 20-F 2025**
- **bp Sustainability Report 2025**
- **bp ESG Datasheet 2025**
- **bp.com/sustainability**

The indicators included cover our activities during the period 1 January to 31 December 2025. Metrics are calculated using a cut of data taken after the end of the reporting period.

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Please refer to selected metrics subject to limited assurance by Deloitte as indicated with a ● below. Deloitte's limited assurance statement can be found on page 44 of the *bp Sustainability Report 2025*.

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★ See the glossary in the *bp Sustainability Report 2025* **pages 42-43**

1. Safety[a,b]

1.1	Recordable injury frequency (RIF) – workforce
Definition	The total number of recordable work-related injuries to bp employees and bp contractors for every 200,000 hours worked by the bp workforce. bp's definition of recordable injury aligns with the Occupational Safety and Health Administration (OSHA) definition under criteria 1904.7.
Scope	Reporting period 1 January to 31 December 2025. The metric covers the bp workforce – bp employees and bp contractors (individuals under a contractual relationship to supply bp with goods and/or services). It includes reported recordable work-related injuries occurring within bp's operational Health, Safety, Security and Environment (HSSE) reporting boundary. That boundary includes bp's own operated facilities and joint ventures★ where bp is the operator.
Unit	Recordable injuries per 200,000 workforce hours worked.
Method	IRIS is bp's global application for recording, reporting and learning from health and safety incidents. Injury incidents can be recorded in IRIS by any bp employee and any bp contractor with IRIS access. Entities are responsible for establishing and communicating the requirements and process for reporting incidents per the requirements in bp's operating management system (OMS)★. Site-level IRIS incident managers are accountable for confirming the completeness and accuracy of the incident record. IRIS determines the classification of an incident using the data submitted in the incident record. RIF is calculated in IRIS as the total number of recordable injuries divided by the number of workforce hours worked, multiplied by 200,000. Entities are responsible for submitting hours worked into IRIS and may use estimations and/or calculations and/or data directly from contractors where appropriate. These methodologies can vary by entity. OSHA adopted 200,000 hours as the basis for frequency unitization as it approximately equates to the hours worked by 100 people in a year. Where OSHA does not provide guidance on classifying specific incidents, internal recommendations are available to assist with incident classification.
Source	Recordable injuries are recorded in IRIS by entities across the bp group. Workforce hours worked are submitted into IRIS by entities across bp group based on HR and contractor data. Recordable injuries and workforce hours worked are the basis of recordable injury frequency reporting.

1.2	Fatalities – workforce ●
Definition	A workforce fatality is the death of an employee or contractor as a result of a work-related incident, where work-related refers to an event or exposure in the bp work environment. bp's definition of a fatality aligns with the Occupational Safety and Health Administration (OSHA) definition under criteria 1904.7.
Scope	Reporting period 1 January to 31 December 2025. The metric covers the bp workforce – bp employees and bp contractors (individuals under a contractual relationship to supply bp with goods and/or services). It includes reported fatalities occurring within bp's work-related or bp's operational HSSE reporting boundary. That boundary includes bp's own operated facilities and joint ventures where bp is the operator.
Unit	Number of work-related workforce fatalities.
Method	IRIS is bp's global application for recording, reporting and learning from health and safety incidents. Fatality incidents can be recorded in IRIS by any bp employee and any bp contractor with IRIS access. Entities are responsible for establishing and communicating the requirements and process for reporting incidents per the requirements in OMS. Site-level IRIS incident managers are accountable for confirming the completeness and accuracy of the incident record. IRIS determines the classification of an incident using the data submitted in the incident record. Where OSHA does not provide guidance on classifying specific incidents, internal recommendations are available to assist with incident classification.
Source	Fatalities are recorded in IRIS by entities across the bp group and are the basis of workforce fatality reporting.

a Exclusions to the four safety metrics – recordable injury frequency (RIF) (employees and contractors), fatalities (employees and contractors), process safety events (total of tier 1 and tier 2) and life-changing injuries may exist where entities that have been recently acquired or where bp has recently taken full ownership have been granted a deviation from specific reporting requirements in bp's OMS★ for an initial transitional period and data is not included in the reported metrics unless specifically noted. Requests for a deviation from reporting requirements are justified and documented, and subsequently endorsed by the relevant entity SVP. For the FY2025 reporting period this includes Archaea, TravelCenters of America, bp bioenergy, Lightsource bp, X Convenience and new Eagle Ford assets in bpx energy.

b Incidents may have ongoing investigation or assessment at the end of the stated reporting period. Incidents appear within reported data according to the classification as understood at the end of the stated reporting period.

★ See the glossary in the *bp Sustainability Report 2025* **pages 42-43**

1. Safety

1.3	Process safety events (tier 1 and tier 2) ●
Definition	bp's definitions of tier 1 and tier 2 process safety events (PSEs) align with the American Petroleum Institute (API) guide RP-754 Process Safety Performance Indicators for the Refining and Petrochemical Industries (third edition, August 2021) and The International Association of Oil & Gas Producers (IOGP) Report 456 – Process safety – recommended practice on key performance indicators. The API guide RP-754 and IOGP Report 456 (third edition, August 2021) are closely aligned. In summary, a PSE is an unplanned or uncontrolled release of any material, including non-toxic and non-flammable materials, from a process, with one or more consequences. Tier 1 PSEs are the most severe, with consequences including one or more of: • Unignited release over defined tier 1 thresholds (as defined in API RP-754). • Workforce day away from work case (DAFWC – incident that results in an injury where a person is unable to work for a day shift or more). • Workforce fatality. • Third-party hospital admission or fatality. • Officially declared community evacuation or community shelter in place. • Fire/explosion. • Engineered pressure relief discharge to atmosphere or permitted upset emission over the tier 1 thresholds and with defined consequences. Tier 2 PSE consequences include: • Unignited release over defined tier 2 thresholds (as defined in API RP-754). • Workforce recordable injury. • Less severe fire/explosion or PRD discharge or release of material when meeting defined thresholds (as defined in API RP-754) and conditions (which may vary depending on the material released, magnitude of damage and nature of the incident).
Scope	Reporting period 1 January to 31 December 2025. The metric includes reported PSEs occurring within bp's operational HSSE reporting boundary. That boundary includes bp's own operated facilities and joint ventures where bp is the operator.
Units	Number of tier 1 and tier 2 PSEs.
Method	IRIS is bp's global application for recording, reporting and learning from health and safety incidents. PSEs can be recorded in IRIS by any bp employee and any bp contractor with IRIS access. Entities are responsible for establishing and communicating the requirements and process for reporting incidents per the requirements in OMS. Site-level IRIS incident managers are accountable for confirming the completeness and accuracy of the incident record. IRIS determines the classification of an incident using the data submitted in the incident record.
Source	PSEs are recorded in IRIS by entities across the bp group and are the basis of PSE tier 1 and tier 2 reporting.

1. Safety

1.4	**Life-changing injuries (LCI) ●**
Definition	The total number of LCI to bp employees and bp contractors. bp's definition of life-changing injuries aligns with the IOGP definition for Permanent Impairment. Reference: IOGP Fatality and Permanent Impairment injury definitions | IOGP.
Scope	Reporting period 1 January to 31 December 2025. The metric covers the bp workforce – bp employees and bp contractors (individuals under a contractual relationship to supply bp with goods and/or services). It includes reported LCI occurring within bp's operational HSSE reporting boundary. That boundary includes bp's own operated facilities and joint ventures★ where bp is the operator.
Unit	Number of life-changing injuries (LCI).
Method	IRIS is bp's global application for recording, reporting and learning from health and safety incidents. Injury incidents can be recorded in IRIS by any bp employee and any bp contractor with IRIS access. Entities are responsible for establishing and communicating the requirements and process for reporting incidents per the requirements in OMS★. Site-level IRIS incident managers are accountable for confirming the completeness and accuracy of the incident record. IRIS determines the classification of an incident using the data submitted in the incident record. Our policy allows a 180-day classification window for LCI cases. This means cases may be identified after the reporting period cut-off date but still relate to incidents that occurred within the reporting period. If an LCI case is confirmed within this 180-day window but after the reporting period cut-off date, we will update the LCI count in the subsequent year's report to reflect this.
Source	LCI are recorded in IRIS by entities across the bp group and are the basis for LCI reporting.

★ See the glossary in the *bp Sustainability Report 2025* **pages 42-43**

2. Net zero operations★[a]

2.1	**Scope 1 (direct) GHG emissions (operational control boundary) ($MtCO_2e$) ●** **Scope 1 (direct) carbon dioxide emissions (operational control boundary) ($MtCO_2e$) ●** **Scope 1 (direct) methane emissions (operational control boundary) (Mte) ●**
Definition	Total (100%) Scope 1 (direct) GHG emissions from source activities within bp's operational control boundary. bp's reported GHG emissions include methane (CH_4) and carbon dioxide (CO_2). Other GHGs are not included as they are not material to our operations. CH_4 emissions are converted to CO_2 equivalent using the 100-year global warming potential (GWP) recommended by the Fifth Assessment Report (AR5) of the Inter-governmental Panel on Climate Change (IPCC). In addition, this metric is reported with four supporting metrics following the same scope and method outlined below, including the geographical breakdown required for UK Streamlined Energy and Carbon Reporting (SECR). I. Carbon dioxide emissions ($MtCO_2e$). II. Methane emissions (Mt). III. UK and offshore Scope 1 emissions ($MtCO_2e$). IV. Global (excluding UK and offshore) Scope 1 emissions ($MtCO_2e$).
Scope	Reporting period 1 January to 31 December 2025. The scope of GHG data reported covers bp's operational control boundary and comprises 100% of emissions from activities where bp or its subsidiaries has full authority to introduce and implement bp's operating management system (OMS)★ Read more in the *bp Annual Report and Form 20-F 2025*, page 39.
Unit	$MtCO_2e$/Mte.
Method	bp's OMS provides a single framework for managing bp's operating activities and includes standards, procedures and guidance which set out bp's requirements for the GHG and energy data submission, approval, and review processes. Data is required to be submitted into the bp group reporting tool in accordance with OMS requirements, broadly following the GHG Protocol Corporate Standard provisions regarding boundaries for reporting Scope 1 and 2 GHG emissions and the Ipieca Petroleum Industry Guidelines for Reporting Greenhouse Gas Emissions 2nd edition, May 2011. The accountability for the quality and completeness of the data submitted for use in reporting is assigned to individual bp facilities and business departments, which are termed reporting units (RUs). OMS also sets out the methodologies used for calculation of CO_2 and CH_4 data. Where regulatory methodologies apply to the RUs' emissions sources, the RU may apply the calculation methodology required by the relevant regulator. Applicable regulatory requirements may include EU Emissions Trading System and US EPA methane regulations. Where regulatory methodologies do not cover certain emission sources, the methodologies laid out in OMS are used and are primarily based on the API Compendium of GHG Emissions Methodologies for the Natural Gas and Oil Industry 2021 and industry recognized references, such as the IPCC guidelines, US EPA publications and UK EEMS. Scope 1 sources of CO_2 for bp primarily fall into these main categories: • Fuel combustion. • Flares. • Processes. CO_2 emissions for fuel combustion and flaring are quantified based on the fuel consumption and fuel properties for major sources. Scope 1 sources of CH_4 primarily fall into these main categories: • 'Losses' from the extraction (e.g. production), transport, handling and processing of fossil fuels, primarily natural gas and crude oil. • Incomplete combustion of hydrocarbons. • Chemical reaction processes. CH_4 emissions from incomplete combustion of hydrocarbons from fuel gas and flare from producing assets are primarily quantified using measurement-based approaches. The other CH_4 emission sources are primarily quantified using emission factors from the sources noted above.

a In 2025 bp made an adjustment to the operational control boundary for Scope 1 and 2 GHG emissions. This means certain operations, assets or sources which were previously included such as power generation on contractor drilling rigs are now excluded. This change has a less than 1% impact on reported operational emissions.

★ See the glossary in the *bp Sustainability Report 2025* **pages 42-43**

2. Net zero operations

Method cont.

These methodologies include the option to use estimates to calculate emissions based on a hierarchy of preference for environmental performance data calculations, with a bias towards direct measurement, as noted in OMS:

- Continuous direct measurement of metrics.
- Continuous parameter monitoring.
- Periodic measurement of metrics.
- Equipment manufacturer emissions factors.
- Engineering calculations.
- Published emission factors.

RUs submit a quarterly breakdown of CO_2, CH_4 and energy consumption data. Emissions are either submitted into the bp group reporting tool as calculated figures or are calculated by the bp group reporting tool using the energy consumption data. RUs are required to account for all significant variances from the previous year.

The RUs follow a formal GHG data submission sign-off process in the bp group reporting tool confirming the data has been reported in accordance with OMS requirements. Once submitted, the GHG data is reviewed at corporate level by subject matter experts.

To facilitate publication of data – including in the *bp Annual Report and Form 20-F 2025* and the *bp Sustainability Report 2025* - we use a cut-off date of 31 January to allow for verification and internal and external limited assurance prior to reporting. After this date, subject to bp verification, published values are only changed in line with our restatement approach.

If errors in input data or calculations that underpin emissions covered by bp's operational aim are identified after year end reporting, the approach is for those numbers, including the 2019 baseline year, to be adjusted for the relevant year or years in the next reporting period in line with thresholds set out in our reporting approach. The 2019 baseline figure is not restated to reflect acquisitions or divestments in subsequent years. We apply the same approach to both organic and inorganic investment.

Source

bp group reporting tool.

Required data is either entered into the bp group reporting tool or calculated in the bp group reporting tool from energy consumption data submitted by the RUs, reviewed at corporate level by subject matter experts and the metrics are independently assured for use in external reporting.

2.2 Scope 2 market-based (indirect) GHG emissions (operational boundary) ($MtCO_2e$) ●

Definition

Total (100%) Scope 2 (indirect) GHG emissions from source activities within bp's operational control boundary. Scope 2 (indirect) emissions are those associated with the consumption of purchased (or imported) electricity, heat, steam and cooling.

Scope 2 GHG emissions are reported on the basis of carbon dioxide (CO_2) and methane (CH_4).

bp reports Scope 2 (indirect) emissions using both a location-based approach and market-based approach. The market-based approach is used for reporting and data reported in the *bp ESG data sheet, bp Sustainability Report and bp Annual Report and Form 20-F*. Both methods are used for reporting for UK Streamlined Energy and Carbon Reporting (SECR) found in the *bp Annual Report 2025*.

In addition, these metrics are reported with four supporting metrics following the same scope and method providing the geographical breakdown required for SECR:

I. UK and offshore Scope 2 emissions market-based.
II. Global (excluding UK and offshore) Scope 2 emissions market-based.
III. UK and offshore Scope 2 emissions location-based.
IV. Global (excluding UK and offshore) Scope 2 emissions location-based.

Scope

Reporting period 1 January to 31 December 2025.

The scope of GHG data reported covers bp's operational control boundary and comprises 100% of emissions from activities where bp or its subsidiaries has full authority to introduce and implement bp's OMS.

Read more in the *bp Annual Report and Form 20-F 2025*, page 39.

2. Net zero operations

Units	$MtCO_2e$.
Method	bp's OMS provides a single framework for managing bp's operating activities and includes standards, procedures and guidance which set out bp's requirements for the GHG and energy data submission, approval, and review processes. Data is required to be submitted into the bp group reporting tool in accordance with OMS requirements, broadly following the GHG Protocol Corporate Standard and the Ipieca Petroleum Industry Guidelines for Reporting Greenhouse Gas Emissions 2nd edition, May 2011. OMS also sets out the methodologies we use for calculation of GHG data. These methodologies include the option to use estimates to calculate emissions based on a hierarchy of preference for environmental performance data calculations. Where activity data is not available for certain sites, estimates may be used based on existing data from comparable operations/sites. Our approach to estimation can vary by site depending on its location and activities. The RUs follow a formal GHG data submission sign-off process in the bp group reporting tool to confirm the data has been reported in accordance with OMS requirements. Once submitted, the GHG data is reviewed at corporate level by subject matter experts. To facilitate publication of data – including in the *bp Annual Report and Form 20-F 2025* and the *bp Sustainability Report 2025* - we use a cut-off date of 31 January to allow for verification and internal and external limited assurance prior to reporting. After this date, subject to bp verification, published values are only changed in line with our restatement approach. If errors in input data or calculations that underpin emissions covered by bp's operational aim are identified after year end reporting, the approach is for those numbers, including the 2019 baseline year, to be adjusted for the relevant year or years in the next reporting period, in line with thresholds set out in our reporting approach. The 2019 baseline figure is not restated to reflect acquisitions or divestments in subsequent years. We apply the same approach to both organic and inorganic investment.
Method cont.	**Market-based approach** The responsibility for completeness and accuracy of market-based Scope 2 GHG emissions and energy data to be used for reporting is assigned to RUs. RUs submit a quarterly breakdown of imported energy use data. Emissions are either submitted into the bp group reporting tool as calculated figures or are calculated by the bp group reporting tool using the energy consumption data. RUs are required to account for all significant variances from the previous year. The approach to the criteria which all contractual instruments must meet for the Scope 2 market-based method broadly following Chapter 7 in the GHG Protocol Scope 2 Guidance. Purchased instruments for market-based Scope 2 include: • Power Purchase Agreements (PPAs). • RECs (US, Australia and New Zealand). • GoOs (Europe). • REGOs (UK). Where market instrument certificates are unavailable at the date of reporting due to compliance periods and year end reporting timelines not aligning, but the Reporting Unit has committed to purchasing market instruments for 100% of the relevant supply, the associated usage is reported as market instrument backed. **Location-based approach[a]** Location-based emissions are calculated in the group reporting tool using imported energy use data provided by RUs, with the most recently available emission factors including DEFRA and International Energy Agency (IEA) emission factors applied (without manipulation or edits) to the current reporting year. As steam is imported directly from known sources, the location and market-based calculations for steam emissions are comparable.
Source	Scope 2 (indirect) GHG emissions and imported energy use data are submitted into the bp group reporting tool by the RUs, reviewed at corporate level by subject matter experts and the Scope 2 market-based metric is independently assured for use in external reporting.

a Not subject to limited assurance by Deloitte.

2. Net zero operations

2.3	Methane intensity★ (%)
Definition	Total methane (CH_4) emissions from upstream★ oil and gas activities operated by bp as a percentage of the marketed gas production from those operations. This is consistent with the Oil and Gas Climate Initiative (OGCI) definition. Marketed gas production is gas production from operated, producing upstream assets, that reaches a market irrespective of whether bp has custody of the gas.
Scope	Reporting period 1 January to 31 December 2025. CH_4 emissions: all operated upstream assets report CH_4 emissions on a 100% basis including emissions from operated upstream oil and gas which also includes terminals and LNG facilities. All operated upstream producing assets are in-scope except: • Exploration drilling activity in new regions. • Non-producing assets, for example offices. • Major new projects prior to first production (oil or gas). Marketed gas production: all upstream gas reaching a market from bp-operated, upstream assets, whether or not this is a bp-owned product, and includes gas production from natural gas wells and associated gas from oil production wells. Throughput from oil and gas terminals is excluded to avoid double counting despite their associated CH_4 emissions being included in the metric.
Unit	% in volume basis.
Method	bp's OMS provides a single framework for managing bp's operating activities and includes standards, procedures and guidance which set out bp's requirements for the GHG and energy data submission, approval, and review processes. CH_4 data is required to be submitted into the bp group reporting tool in accordance with OMS requirements, broadly following the GHG Protocol Corporate Standard and the Ipieca Petroleum Industry Guidelines for Reporting Greenhouse Gas Emissions 2nd edition, May 2011. The responsibility for completeness and accuracy of CH_4 emissions for reporting is assigned to individual bp facilities and business departments, which are termed reporting units (RUs). OMS also sets out the methodologies used for calculation of GHG data. Where regulatory methodologies apply to the RUs' emission sources, the RU may apply the calculation methodology required by the relevant regulator. Applicable regulatory requirements may include US EPA methane regulations.
Method cont.	Where regulatory methodologies do not cover certain emission sources the methodologies laid out in OMS are used and are primarily based on the API Compendium of GHG Emissions Methodologies for the Natural Gas and Oil Industry 2021 and industry recognized references, such as the IPCC guidelines, US EPA publications and UK EEMS. These methodologies include the option to use estimates to calculate emissions based on a hierarchy of preference for environmental performance data calculations, with a bias towards direct measurement, as noted in OMS: • Continuous direct measurement of metrics. • Continuous parameter monitoring. • Periodic measurement of emissions metrics (parameters). • Equipment manufacturer emissions factors. • Engineering calculations. • Published emission factors. Reporting of CH_4 is based on the enhanced measurement solutions as part of bp's methane measurement approach which has been deployed across our major operated oil and gas assets. RUs submit a quarterly breakdown of CH_4 data by source (based on both direct measurements and calculations) into the bp group reporting tool. They are required to account for all significant variances from the previous year. Non-operated businesses which submit data directly to bp are not required to use OMS methodologies and may therefore use different calculation methodologies. The RUs follow a formal data submission sign-off process confirming data has been reported in accordance with bp requirements. Once submitted, CH_4 data is reviewed at corporate level by subject matter experts. To facilitate publication of data – including in the *bp Annual Report and Form 20-F 2025* and the *bp Sustainability Report 2025* - we use a cut-off date of 31 January to allow for verification and internal and external limited assurance prior to reporting. Subject to bp verification, published values are only changed in line with our restatement approach. Marketed gas data is provided by the central performance management team or directly from specific bp entities using local production reporting systems where bp does not have custody of the gas. Marketed gas data is imported into the bp group reporting tool which performs the intensity calculation whereby the volume of CH_4 emissions is divided by the volume of marketed gas. Methane intensity calculation is consistent with the OGCI methane intensity methodology.
Source	The methane intensity metric is calculated in the bp group reporting using the CH_4 data provided by RUs, and the marketed gas data provided by the central performance management team or directly from specific bp entities.

★ See the glossary in the *bp Sustainability Report 2025* **pages 42-43**

3. Equity GHG emissions

3.1	Scope 1 (direct) GHG emissions (equity boundary) ($MtCO_2e$)
Definition	bp's equity share of direct carbon dioxide (CO_2) and direct methane (CH_4) emissions. This is irrespective of whether activities are operated by bp (see operational control-based Scope 1 (direct) greenhouse gas emissions). bp's reported GHG emissions include CH_4 and CO_2. Other GHGs are not included as they are not material to activities reported on the basis of bp's equity share. CH_4 emissions are converted to CO_2 equivalent using the 100-year global warming potential (GWP) recommended by the Fifth Assessment Report (AR5) of the Inter-governmental Panel on Climate Change (IPCC).
Scope	Reporting period 1 January to 31 December 2025. bp equity share data comprises 100% of emissions from subsidiaries and the percentage of emissions equivalent to our equity interest in joint ventures and associates. Where bp enters into a production sharing agreement (PSA) or production sharing contract (PSC), bp's equity share is its entitlement share of net production. Where bp participates with other entities in a joint operation★ (in the absence of a PSA or PSC), bp's equity share is its share of the benefits of the arrangement. Reporting units (RUs) are advised to check with finance directors so that emissions are collected and submitted based on the status and extent of equity share of any activities within the RU.
Unit	$MtCO_2e$.
Method	bp's operating management system (OMS)★ provides a single framework for managing bp's operating activities and includes standards, procedures and guidance which set out bp's requirements for the GHG and energy data submission, approval, and review processes. Data for bp equity GHG emissions is required to be submitted into the bp group reporting tool in accordance with OMS requirements broadly following the GHG Protocol Corporate Standard and the Ipieca Petroleum Industry Guidelines for Reporting Greenhouse Gas Emissions 2nd Edition, May 2011. A quarterly breakdown of CO_2 and CH_4 emissions is submitted for each RU into the bp group reporting tool, including RUs for non-operated businesses within our equity reporting boundary. At year end, these RUs are required to account for significant variances from the previous year. The RUs follow a formal GHG data submission sign-off process confirming that the data has been submitted in accordance with OMS requirements. Once submitted, the GHG data is reviewed at corporate level by subject matter experts. To facilitate publication of data – including in the *bp Annual Report and Form 20-F 2025* and the *bp Sustainability Report 2025* - we use a cut-off date of 31 January to allow for verification and internal assurance prior to reporting. After this date, subject to bp verification, published values are only changed in line with our restatement approach.
Source	Scope 1 emissions data is submitted into the bp group reporting tool by the RUs, reviewed at corporate level by subject matter experts.

★ See the glossary in the *bp Sustainability Report 2025* **pages 42-43**

3. Equity GHG emissions

3.2	Scope 2 market-based (indirect) GHG emissions (equity boundary) ($MtCO_2e$)
Definition	bp's equity share of Scope 2 (indirect) GHG emissions. Scope 2 (indirect) emissions are those associated with the consumption of purchased/ imported electricity, heat, steam and cooling. bp reports GHG emissions on the basis of methane (CH_4) and carbon dioxide (CO_2).
Scope	Reporting period 1 January to 31 December 2025. bp equity share data comprises 100% of emissions from subsidiaries and the percentage of emissions equivalent to our equity interest in joint ventures and associates. Where bp enters into a production sharing agreement (PSA) or production sharing contract (PSC), bp's equity share is its entitlement share of net production. Where bp participates with other entities in a joint operation (in the absence of a PSA or PSC), bp's equity share is its share of the benefits of the arrangement. RUs are advised to check with finance directors so that emissions are collected and submitted based on the status and extent of equity share of any activities within the RU.
Unit	$MtCO_2e$.
Method	bp's OMS provides a single framework for managing bp's operating activities and includes standards, procedures and guidance which set out bp's requirements for the GHG and energy data submission, approval, and review processes. Data for bp GHG equity emissions is required to be submitted in the bp group reporting tool in accordance with OMS requirements, broadly following the GHG Protocol Corporate Standard, GHG Protocol Scope 2 Reporting Guidance and the Ipieca Petroleum Industry Guidelines for Reporting Greenhouse Gas Emissions 2nd edition, May 2011. A quarterly breakdown of data for Scope 2 indirect emissions is submitted for each RU into the bp group reporting tool, including non-operated businesses within our equity reporting boundary. At year end, these RUs are required to account for significant variances from the previous year. The RUs follow a formal GHG data submission sign-off process and are responsible for ensuring that the data has been submitted in accordance with OMS requirements. Once submitted, the GHG data is reviewed at corporate level by subject matter experts. To facilitate publication of data – including in the *bp Annual Report and Form 20-F* 2025 and the *bp Sustainability Report 2025* - we use a cut-off date of 31 January to allow for verification and internal assurance prior to reporting. After this date, subject to bp verification, published values are only changed in line with our restatement approach.
Source	Scope 2 (indirect) GHG emissions data is submitted into the bp group reporting tool by the RUs, reviewed at corporate level by subject matter experts.

3. Equity GHG emissions

3.3	**Scope 3 category 11 emissions – Use of sold products ($MtCO_2e$)[a]**
Definition	Emissions from the end use of our sold energy products[a].
Scope	This metric uses the same scope as our net zero sales★ lifecycle carbon intensity metric. See scope section of the average carbon intensity of our sold energy products metric on **page 15** for details including: • Energy product definition. • List of energy products. • Reporting boundary. • Determination of the volume of sold energy products.
Unit	$MtCO_2e$.
Method	For gas and refined products, the end use carbon emissions are calculated assuming 100% stochiometric conversion of elemental carbon to carbon dioxide (CO_2). For bioproducts (except ETBE/bio-MTBE[b] which includes fossil carbon), the end use carbon emissions are accounted for as zero.
Source	The calculation is performed by bp subject matter experts.

a This Scope 3 category 11 metric follows a different methodology and boundary to the Scope 3 category 11 emissions from the carbon in bp's upstream oil and gas production (known previously as bp's aim 2 (net zero production), which was retired in February 2025) and so is not directly comparable to prior years of data for that retired aim and does not correlate to progress towards any retired targets associated with it. Although these Scope 3 emissions are a subset of the lifecycle emissions under bp's net zero sales aim, there is no target or aim associated with these Scope 3 category 11 emissions.

b Ethyl tertiary butyl ether (ETBE) and bio-MTBE are considered a bioproduct, but the calculation of end use emissions includes the fossil component.

★ See the glossary in the *bp Sustainability Report 2025* **pages 42-43**

4. Energy consumption

4.1	**Energy consumption operational boundary (GWh, base units of kWh) ●**
Definition	Energy consumption from activities within bp's operational control boundary. The energy reported in this metric is the underlying global energy consumption used to calculate GHG emissions excluding flared and vented hydrocarbons. Although these excluded sources reflect loss of energy resources, they do not reflect energy use required for production or manufacturing of products. The total global energy consumption is reported with two supporting metrics as required for UK Streamlined Energy and Carbon Reporting (SECR): I. UK and offshore energy consumption. II. Global (excluding UK and offshore) energy consumption.
Scope	Reporting period 1 January to 31 December 2025. The scope of energy consumption data reported covers bp's operational control boundary, which comprises operations, assets or sources where bp or one of its subsidiaries has the authority to introduce and implement its operating policies. The scope of reporting aligns with requirements for reporting energy consumption as required for SECR. Read more in the *bp Annual Report and Form 20-F 2025*, page 39.
Unit	GWh, base units of kWh.
Method	bp's operating management system (OMS)★ provides a single framework for managing bp's operating activities and includes standards, procedures and guidance which set out bp's requirements for the GHG and energy data submission, approval, and review processes. Data is required to be submitted into the bp group reporting tool in accordance with the bp OMS requirements based on the GHG Protocol Corporate. The accountability for quality and completeness of energy consumption data to be submitted is assigned to individual bp facilities and business departments, which are termed reporting units (RUs). RUs submit a quarterly breakdown of energy data into the bp group reporting tool. OMS also sets out the methodologies used for reporting energy data. These methodologies include the option to use estimates based on a hierarchy of preference for environmental performance data calculations as noted in OMS. Data is provided by fuel type and includes electricity, steam, natural gas, diesel, propane, kerosene, gasoline/petrol, petrochemical residues, residual fuel oil, coke and biomass (biogas, biodiesel, ethanol). Data is either reported in units of energy or as fuel use in units of mass/volume, using metered data where available. Where fuel use is reported in units of mass, it is converted into units of energy in the bp group reporting tool using conversion factors defined in *bp Statistical Review of World Energy* (now Energy Institute Statistical Review of World Energy). The RUs follow a formal data submission sign-off process and are responsible for ensuring that the data has been reported in accordance with our requirements. Once submitted, the energy data is reviewed at corporate level by subject matter experts. To facilitate publication of data – including in the *bp Annual Report and Form 20-F 2025* and the *bp Sustainability Report 2025* - we use a cut-off date of 31 January to allow for verification and internal and external limited assurance prior to reporting. After this date, subject to bp verification, published values are only changed in line with our restatement approach.
Source	Energy consumption data is submitted into the bp group reporting tool by the RUs, reviewed at corporate level by subject matter experts and the metric is independently assured for use in external reporting.

★ See the glossary in the *bp Sustainability Report 2025* **pages 42-43**

5. Net zero sales★

5.1	**Average carbon intensity of our sold energy products (gCO_2e/MJ)★[a]**
Definition	Rate of GHG emissions estimated on a lifecycle basis from the use, production, and distribution of sold energy products per unit of energy (MJ) delivered. For this purpose, lifecycle covers the 'well-to-wheel' emissions of fuel products and the 'well-to-wire' emissions of power products and excludes embodied emissions from capital goods and assets. See Figure 1 in the appendix on **page 17** for further detail on the lifecycle basis used in net zero sales.
Scope	Reporting period 1 January to 31 December 2025. bp reports the average carbon intensity of our sold energy products, as a weighted average across all categories and provides a breakdown by four key product categories: oil/refined products, gas/natural gas liquids (NGL), bioproducts[b] and power/heat. **Energy product** An energy product for the purposes of net zero sales is considered as one of the following: • A product that provides energy[c] in its end use case[d] (such as crude, gasoline, power or biogas). Where applicable the volume of these products that is used[e] as a feedstock for non-energy purposes will be excluded from the metric (such as crude to bitumen or naphtha to plastics). • A product that is emissive in its end use case (e.g. anode petcoke). • A product which is deemed to be a potential future energy vector (but may not be primarily used for energy purposes at the time of first production or sale). For bp this is deemed to be green hydrogen★, blue hydrogen, green ammonia and blue ammonia.
Scope cont.	**Volume of sold energy products★** For the purposes of net zero sales, the volume of sold energy products in a given calendar year is assessed at three gates in the value chain: • Primary energy gate (production). • Secondary energy gate (processing/generation). • Final energy gate (sales to end users[f]). For each commodity group, the gate with the largest energy product volume produced or sold in a calendar year will be used as the volume of sold energy products in the net zero sales carbon intensity calculation[g]. Commodity groups for net zero sales: • Oil/refined products. • Gas/NGLs. • Biofuels. • Biogas. • Power/heat. **Primary energy gate (production)** For the purposes of the net zero sales metric, the primary energy gate contains the production of crude oil, natural gas and NGLs, and is based on bp's net share of production. Energy crop production is also included in the primary energy gate but is not relevant at this time, as bp does not currently produce a crop which, for the purposes of the net zero sales metric, is primarily utilized for energy purposes on an industry average basis.

a When we say "our sold energy products" we mean, sales by a bp group subsidiary, joint operation or bp equity accounted entity (EAE).
b Bioproducts contains both biofuels and biogas.
c For the purposes of net zero sales, we consider a product that provides energy to be one that is generally used to satisfy an energy demand. In the case of fuels, to burn them to release their calorific content, and in the case of electricity to provide work or heat.
d End use is the utilization of a product after which the product is no longer usable or has become waste (e.g. combustion of hydrocarbons to CO_2).
e The processing of a product to produce another product for further use.
f For the purposes of the net zero sales metric, the final energy gate contains sales of energy products to end users, including those which bp has deemed likely to utilize the product for its end use purpose, after which the product is no longer usable or has become waste. Depending on the specifics of a particular transaction, it may also include other types of sales, for example, onward sales to an end user under a bp brand. The approach to determining whether or not the sale of an energy product is within the final energy gate is determined based upon the specific commodity, business and transaction involved and is, in some cases, a best estimate.
g This approach is based on a Net volume accounting methodology guided by the 2016 Ipieca oil & gas sectoral guidance for Scope 3 reporting.

★ See the glossary in the *bp Sustainability Report 2025* **pages 42-43**

5. Net zero sales

Scope cont.

Secondary energy gate (processing/generation)

For the purposes of the net zero sales metric, the secondary energy gate contains bp's net share of:

- Refinery throughput.
- LNG production.
- Bio refining.
- Biogas processing.
- Power and heat generation.

Final energy gate (sales to end users)

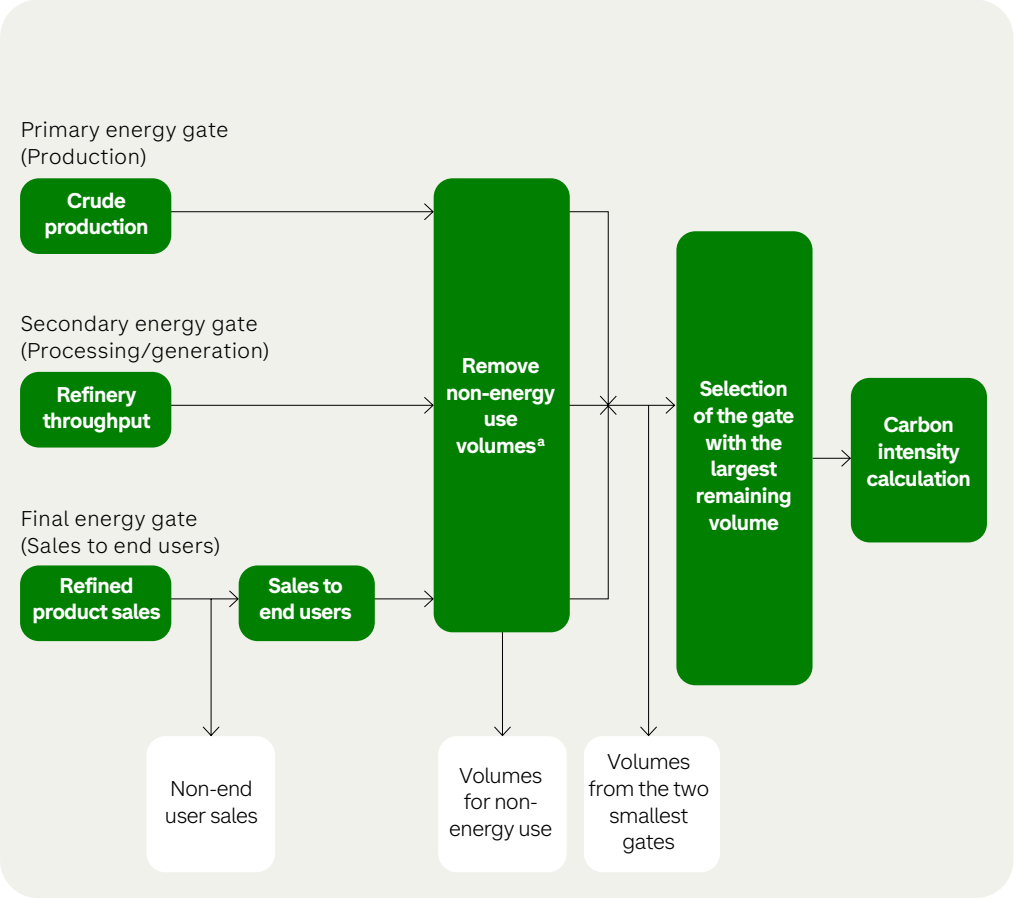
For the purposes of the net zero sales metric, the final energy gate contains sales of energy products to end users, including those which bp has deemed likely to utilize the product for its end use purpose, after which the product is no longer usable or has become waste. Depending on the specifics of a particular transaction, it may also include other types of sales, for example onward sales to an end user under a bp brand. The approach to determining whether or not the sale of an energy product is within the final energy gate is determined based upon the specific commodity, business and transaction involved and is, in some cases, a best estimate.

Sales by BP p.l.c. or a bp group subsidiary (i.e. fully consolidated entities) are considered on a 100% basis, sales by a bp joint operation (including JOLEs) are considered on the basis of bp's contractual rights to the sales and sales by a bp equity accounted entity (EAE) are considered on a bp equity share basis.

For the purposes of net zero sales, intercompany sales (sales between two group subsidiaries) are not included and EAEs are treated as third parties.

Scope cont.

Example of defining oil/refined products volume for net zero sales carbon intensity calculation



a For a product that provides energy in its primary end use case, the volume that is used as a feedstock for non-energy purposes will be excluded from the metric (e.g., crude to bitumen, naphtha to plastics etc.)

5. Net zero sales

Scope cont.

Energy product list

For the 2025 reporting period, sold energy products include the following:

Gas/NGLs:

- Liquefied natural gas (LNG).
- Pipeline gas.
- Natural gas liquids (NGLs).
- Compressed natural gas (CNG).

Oil/Refined products:

- Gasoline.
- Diesel.
- Aviation fuels, including kerosene.
- Fuel oil.
- Petroleum coke.
- Other middle distillates, including gas oil and heating oil.
- Naphtha.
- Crude oil.
- Fossil – methyl tertiary butyl ether (MTBE)
- Liquefied petroleum gas (LPG)

Biofuels:

- Ethanol (including ethanol from our biofuel business in Brazil)
- Biodiesel/fatty acid methyl ester (FAME)
- Hydrogenated vegetable oil (HVO)
- Sustainable aviation fuel (SAF)/Biojet
- Bio-naphtha
- Bio-propane.
- Ethyl tertiary butyl ether (ETBE)[a].
- Bio-methyl tertiary butyl ether bio-MTBE[a].

Biogas:

- Biogas.
- Bio-CNG.

Power/Heat:

- Renewable power generation (solar, wind, biopower, geothermal etc.)[b].
- Environmental attribute certificate (EAC) power (EV, utility, retail)[c].
- Residual grid power (EV, utility, retail).
- Power and steam sales associated with bp assets (for example, from refineries).

Unit

gCO_2e/MJ.

Method

The average carbon intensity (gCO_2e/MJ) of bp's sold energy products is calculated as follows:

$$\textbf{Average carbon intensity} = \frac{\sum_i \textbf{(Carbon intensity)}_i \times \textbf{Energy}_i}{\sum_i \textbf{Energy}_i}$$

Where:

(Carbon intensity)i is the carbon intensity of energy product *i*.

$Energy_i$ is the energy of sold product *i*.

Gas/NGLs, oil/refined products, biofuels and biogas

For gas/NGLs, oil/refined products, biofuels and biogas, the methodology applied covers the lifecycle emissions on a 'well-to-wheel' basis (i.e., from extraction/feedstock production to end use). The carbon intensity of our sold gas/NGLs, oil/refined products, biofuels and biogas is calculated as follows:

$$\textbf{(Carbon intensity)}_i = \frac{\textbf{(WTT emissions)}_i + \textbf{(End use emissions)}_i}{\textbf{Energy}_i}$$

Where:

$(WTT\ emissions)_i$ is the well-to-tank emissions of energy product *i*, calculated based on average industry carbon intensity factors.

$(End\ use\ emissions)_i$ is the end use carbon emissions of energy product *i*. For bioproducts (except ETBE/bio-MTBE[a] which includes fossil carbon), the end use carbon emissions are accounted for as zero. For gas and refined products, the end use carbon emissions are calculated assuming 100% stoichiometric conversion of elemental carbon to carbon dioxide (CO_2).

$Energy_i$ is the energy of sold product *i*, calculated based on the net calorific value of the product.

Industry standard factors, such as carbon intensity factors, are applied for each energy product's value chain. Industry factors are taken from a combination of the latest industry publications, including publications by the JRC-Eucar-Concawe (JEC), DEFRA, California Air Resources Board (CARB), European Parliament and the Council of the European Union. This means that the basis of the emissions can vary by product.

a Ethyl tertiary butyl ether (ETBE) and bio-MTBE are considered a bioproduct, but the calculation of lifecycle emissions includes the fossil component.
b Power directly associated with a generation asset.
c Grid power associated with retired environmental attribute certificates (EACs).

5. Net zero sales

Method cont.

Power/heat

For power/heat the methodology applied covers the lifecycle emissions on a 'well-to-wire' basis (from extraction/feedstock production to transmission and distribution). The carbon intensity of our power products is calculated as outlined below and adopts a fossil fuel equivalence methodology.

$$(\text{Carbon intensity})_i = \frac{(CO_2e \text{ emissions})_i}{(\text{Fossil equivalence of sold energy})_i}$$

Where:

$(CO_2e \text{ emissions})_i$ is determined based on the sold/exported power product *i* and lifecycle residual grid factor or lifecycle renewable emission factor (for solar/wind/biopower etc.), with emission factors defined using industry standard factors from references including the IEA, AIB, JEC etc.

$(\text{Fossil equivalence of sold energy})_i$ is determined by applying a fossil equivalence factor to the sold/exported power/heat *i*, before the inclusion of transmission and distribution losses (see IEA), based on conversion efficiencies described in the *bp Energy Outlook*.

Aggregate lifecycle emissions associated with sales of energy products

Aggregate lifecycle GHG emissions associated with sales of energy products, as determined in the calculation of the average carbon intensity of our sold energy products.

Aggregate energy associated with sales of energy products

Aggregate energy associated with sales of energy products, as determined in the calculation of the average carbon intensity of our sold energy products, with power/heat represented as fossil equivalence of sold energy.

Where sales data is not available for certain businesses, estimates may be used based on existing data. Our approach can vary by business depending on its location and activities.

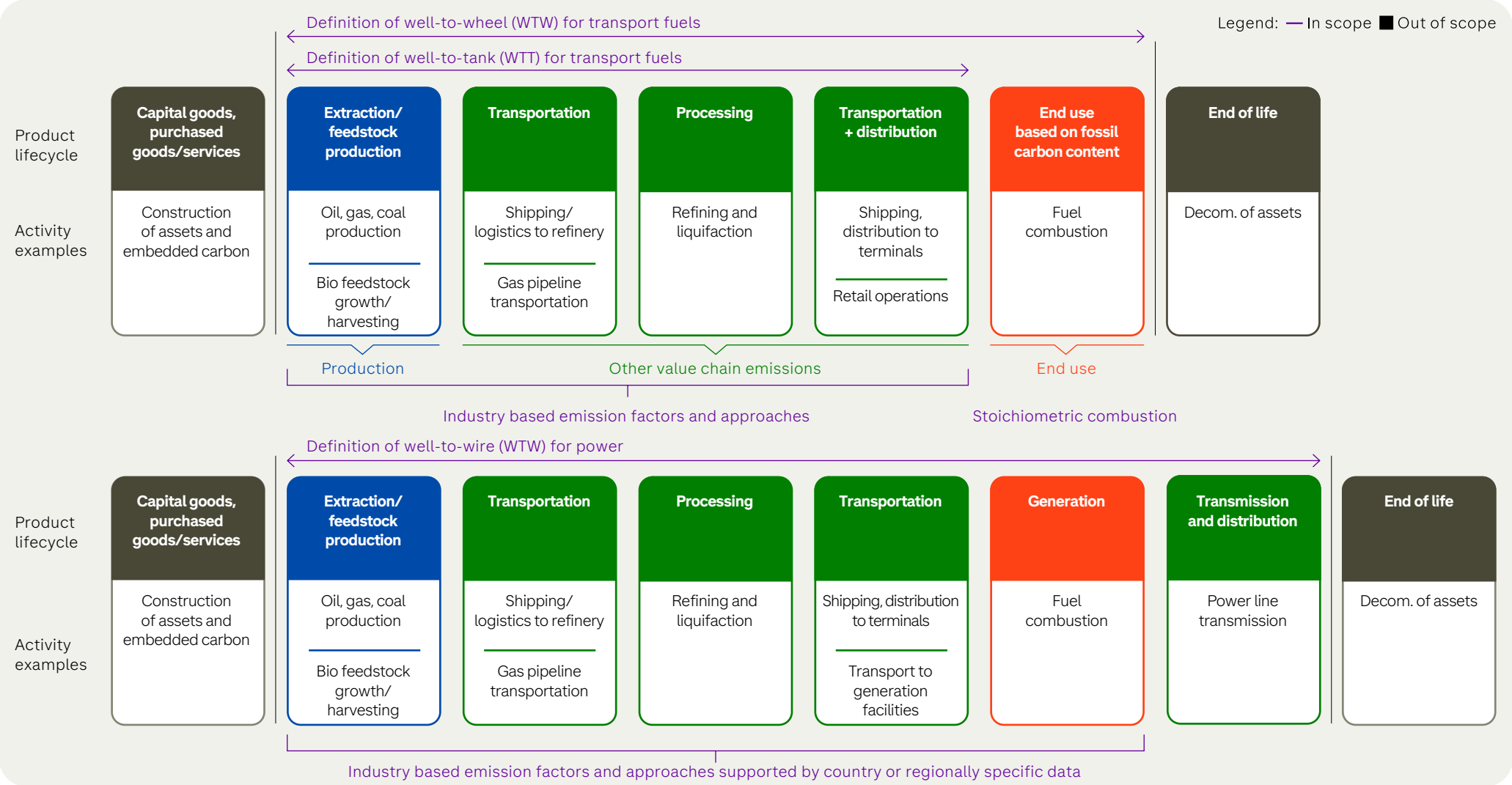
If errors in input data or calculations that underpin net zero sales are identified after year end reporting, which lead to a difference exceeding the thresholds described in our net zero sales accounting policy, those numbers are restated for the relevant year or years in the next reporting period. The 2019 baseline figure is not restated to reflect acquisitions or divestments in subsequent years. We apply the same approach to both organic and inorganic investment.

Source

The calculation is performed by the bp strategy & sustainability carbon ambition team.

Appendix

Figure 1 lifecycle basis used for sold energy products★



★ See the glossary in the *bp Sustainability Report 2025* **pages 42-43**

Give your feedback
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