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EXMOOR PROPERTIES PF LP

(Registered No.LP021178)

PARTNER'S REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Exmoor Properties GP Limited ('the General Partner') presents the strategic report, the general partner's report and the audited financial statements for the Exmoor Properties PF LP ('the Partnership') for the year ended 31 December 2024.

The Partnership is a member of the bp group of companies whose ultimate holding company is BP p.l.c. The term 'bp group', 'bp' or 'group' in this context and where used elsewhere in these reports and financial statements means BP p.l.c. and its subsidiaries. These terms are used in this report for convenience to refer to one or more of the members of the bp group instead of identifying a particular company or companies.

STRATEGIC REPORT

Results

The profit for the year after taxation was £63,406,000 which, when added to the partner's income brought forward at 1 January 2024 of £20,916,000 and after deducting total paid interim and final dividends to the partners of £44,128,000, gives a total partners' income carried forward at 31 December 2024 of £40,194,000.

Principal activity and review of the business

Exmoor Properties PF LP has been set up for the specific purpose of holding an interest in freehold retail properties and leases them to fellow group undertakings in the United Kingdom. With Exmoor Properties GP Limited, BP Retail Properties Limited and Exmoor Property Unit Trust Trustee Limited, they form together a Private Fund Limited Partnership under the Limited Partnership Act 1907 (the "Act").

Exmoor operates under the umbrella of the bp group and as such utilises and benefits from bp group functions, processes and support.

The key financial and other performance indicators during the year were as follows:

	2024	2023	Variance
	£000	£000	%
Turnover	44,136	42,958	3 %
Operating profit	43,687	42,533	3 %
Profit/(Loss) for the year	63,406	(50,785)	225 %
Total equity due to partners	825,908	806,630	2 %
Current market value of investment properties	814,720	795,650	2 %
Quarterly distributions to owners	44,128	42,591	4 %

The turnover during the year relates to operating lease payments recognized as income for the ownership of the retail sites. The increase in turnover comes from increased lease payments due to consumer price index. The investment properties of £814,720,000 (2023 £795,650,000) relate to 202 petrol stations leased to fellow group undertakings. Their fair value is determined quarterly by independent valuation and the gain and losses on revaluation is recognized in the profit and loss account. The fair value gain for the year was £19,070,000 (2023 £93,835,000 loss). The current market value of the assets is a key performance indicator for the owners of the business as an indication of the return on their investments.

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The other key performance indicator of the business is the quarterly distributions to partners which amounted to £44,128,000 (2023 £42,591,000) during the year.

Section 172 (1) statement

This section describes how the directors of the General Partner have had regard to the matters set out in section 172 (1) (a) - (f) of the Companies Act 2006 (the 'Section 172 factors') and forms the statement required under section 414CZA of the Companies Act 2006. The directors of the General Partner understand their duties under Section 172 and receive training on them upon their appointment, and at regular intervals thereafter.

The General Partner of the partnership is committed to doing business ethically and transparently, using bp's values and code of conduct to guide them when engaging and working with business partners. The partnership's activities, and the decisions of the General Partner of the partnership, affect a wide variety of individuals and organisations. The directors of the General Partner engage with the partnership's stakeholders, listening to their differing needs and priorities as part of their role as a senior leader and use the feedback received to inform the General Partner's decision-making.

Section 172 factor*(s)*	
(a) – The likely consequences of any decision in the long term; (e) – the desirability of the partnership maintaining a reputation for high standards of business conduct	When performing their duties, the General Partner of the partnership had regard to the bp group strategy and how the long-term success and sustained economic viability of the partnership supports the bp group's financial frame and sustainability frame. bp's code of conduct, which was updated in 2024, and "Who we are" beliefs set clear expectations for how bp, the partnership and the General Partner operate to maintain a reputation for high standards of business conduct.
(b) – the interests of the partnership's employees	The partnership has no employees.
(c) – The need to foster the partnership's business relationships with suppliers, customers and others	During 2024, the General Partner of the partnership reiterated their focus on engaging and fostering relationships with suppliers. Their actions were aligned with bp's Code of Conduct and 'Who we are' beliefs.
(d) – The impact of the partnership's operations on the community and the environment	The General Partner of the partnership is committed to the bp group's sustainability frame which includes 10 aims to get bp to net zero and help the world get there too, 5 aims to improve people's lives and 5 aims to care for our planet.
(f) - The need to act fairly as between members of the partnership	In considering both the short- and long-term consequences of decisions, the General Partner of the partnership considers how to best balance the needs of its members, managing any conflicts and having regard to long term value creation.

In addition to the section 172 stakeholders set out above, the partnership considers its key stakeholders groups to include:

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Stakeholder*(s)*	
Government/Regulators	The General Partner of the partnership recognizes the need to create valued relationships with the government/regulators centered around ethics and transparency, and the need to discuss relevant regulations and guidance where necessary. The General Partner of the partnership is provided with updates on changes in regulation and / or legislation impacting the partnership and is committed to keeping the government/regulators informed of any significant changes to the partnership.

The Partnership's Principal Decisions

During the period the General Partner of the partnership continued to monitor progress against the partnership's strategy, as highlighted in the principal activities section of the Strategic Report of the partnership, and decisions made by the General Partner of the partnership were in respect of routine board matters, in furtherance of the bp group's purpose and were not considered to be principal in nature.

Principal risks and uncertainties

The partnership manages, monitors and reports on the principal risks and uncertainties that can impact the partnership's ability to deliver its strategy. The partnerships's system of internal control includes policies, processes, management systems, organizational structures, culture and standards of conduct employed to manage the business and associated risks.

Throughout the year, partnership management provide oversight of how principal risks to the partnership are identified, assessed and managed. They support appropriate governance of risk management including having relevant policies in place to help manage risks. Such oversight may include internal audit reports, group risk reports and reviews of the outcomes of business processes including strategy, planning and resource and capital allocation.

The partnership aims to deliver sustainable value by identifying and responding successfully to risks. Risk management is integrated into the process of planning and performance management for the bp group.

The risks listed below, separately or in combination, could have a material adverse effect on the implementation of the partnership's strategy, business, financial performance, results of operations, cash flows, liquidity, prospects, shareholder value and returns and reputation. Unless stated otherwise, further details on these risks are included within the risk factors in the Strategic Report of the bp group Annual Report and Form 20-F for the year ended 31 December 2024.

Strategic and commercial risks

Fluctuation in property prices
The partnership's financial performance is subject to fluctuation in the property market as the investment properties are revalued to their current market value quarterly and significant adverse changes in the property market would negatively impact their value.

Geopolitical
The partnership is exposed to a range of political, economic and social developments and consequent changes to the operating and regulatory environment which could cause business disruption. Political instability, changes to the regulatory environment or taxation, international trade disputes and barriers to free trade, international sanctions, expropriation or nationalization of property, civil strife, strikes, insurrections, acts of terrorism, acts of war and public health situations (including the continued impact of the COVID-19 pandemic or any future epidemic or pandemic) may disrupt or curtail our operations, business activities or investments. These may in turn cause production to decline, limit our ability to pursue new opportunities, affect the recoverability of our assets and our related earnings and cash flow or cause us to incur additional

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costs, particularly due to the long-term nature of many of our projects and significant capital expenditure required.

Digital infrastructure, cyber security and data protection

The energy industry is subject to fast-evolving risks, including ransomware, from cyber threat actors, including nation states, criminals, terrorists, hacktivists and insiders. Current geopolitical factors have increased these risks. There is also growing regulation around data protection and data privacy, critical national infrastructure and the evolving opportunities and threats from artificial intelligence. A breach or failure of the bp group or third parties' digital infrastructure – including control systems – due to breaches of cyber defences, or those of third parties, negligence, intentional misconduct or other reasons, could seriously disrupt operations. This could result in the loss or misuse of data or sensitive information, including employees' and customers' personal data, injury to people, disruption to bp group's business, harm to the environment or assets, legal or regulatory breaches, legal liability and significant costs including fines, cost of remediation or reputational consequences. Furthermore, the rapid detection of attempts to gain unauthorized access to digital infrastructure, often through the use of sophisticated and co-ordinated means, is a challenge and any delay or failure to detect could compound these potential harms.

Climate change and the transition to a lower carbon economy

Laws, regulations, policies, obligations, government actions, social attitudes and customer preferences relating to climate change and the transition to a lower carbon economy, including the pace of change to any of these factors, and also the pace of the transition itself, could have adverse impacts on our business including on our access to and realization of competitive opportunities, a decline in demand for, or constraints on our ability to sell certain products, constraints on production and supply, adverse litigation and regulatory or litigation outcomes, increased costs from compliance and increased provisions for environmental and legal liabilities.

Depending on the nature and speed of any such changes and our response, these changes could increase costs, reduce the partnership's profitability, reduce demand for certain products, limit our access to new opportunities, require us to write down certain assets or curtail or cease certain operations, and affect investor sentiment, our access to capital markets, our competitiveness and financial performance.

Insurance

The bp group generally purchases insurance only in situations where this is legally and contractually required. Some risks are insured with third parties and reinsured by group insurance companies. Uninsured losses could have a material adverse effect on the bp group financial position which in turn could adversely affect the partnership.

Safety and operational risks

Process safety, personal safety and environmental risks

Technical integrity failure, natural disasters, extreme weather or a change in its frequency or severity, human error and other adverse events or conditions, including breach of digital security, could lead to loss of containment of hazardous materials, including hydrocarbons. This could also lead to fires, explosions or other personal and process safety incidents when drilling wells, constructing and operating facilities; in addition to activities associated with transportation by road, sea or pipeline. There can be no certainty that our operating management system or other policies and procedures will adequately identify all process safety, personal safety and environmental risks or that all our operating activities will be conducted in conformance with these systems.

Such events or conditions could lead to injuries, loss of life or environmental damage. As a result, the partnership could face regulatory action and legal liability, including penalties and remediation obligations, increased costs and potentially denial of licence to operate.

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Security

Acts of terrorism, piracy, sabotage, activism and similar activities directed against the partnership's operations could cause harm to people and severely disrupt operations.The partnership's activities could also be severely affected by conflict, civil strife or political unrest.

Compliance and control risk

Ethical misconduct and non-compliance

Incidents of ethical misconduct or non-compliance with applicable laws and regulations, including anti-bribery and corruption, competition and antitrust, data privacy, and anti-fraud laws, trade restrictions or other sanctions, could damage the partnership's reputation, and result in litigation, regulatory action, penalties and potentially affect our licence to operate. In relation to trade restrictions or other sanctions, current geopolitical factors have increased these risks.

Regulation

Changes in the law and regulation, including how they are interpreted and enforced, could increase costs, constrain the partnership's operations and affect its business plans and financial performance

Reporting

External reporting of financial and non-financial data relies on the integrity of the control environment, bp group's systems and people operating them. Failure to report data accurately and in compliance with applicable standards could result in regulatory action, legal liability and reputational damage.

Financial risk management

The partnership is exposed to a number of different financial risks arising from natural business exposures as well as its use of interest rates; credit risk; and liquidity risk.

Authorised for issue on behalf of Exmoor Properties GP Limited

DocuSigned by:
6A3539CAEE5E43F...

W G W Harland
September 15, 2025

Registered Office:

Chertsey Road
Sunbury on Thames
Middlesex
TW16 7BP
United Kingdom

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GENERAL PARTNER'S REPORT

EXMOOR PROPERTIES PF LP

The Partnerships

The partnership was registered as a Limited Partnership which is designated as a Private Fund Limited Partnership under the Limited Partnerships Act 1907.

Designated Partners

The designated partners during the year and at the date of the audit report were as follows:

Exmoor Properties GP Limited (General Partner)
BP Retail Properties Limited (Limited Partner)
Exmoor Property Unit Trust Trustee Limited in its capacity as trustee of the Exmoor Property Unit Trust (Limited Partner)

Partner's capital and profit shares

The partners interested in the partnership and their profit-sharing arrangement at the end of the financial year was as follows:

	Partnership interest	*Profit-sharing arrangement*
BP Retail Properties Limited	51.00 %	51.00 %
Exmoor Property Unit Trust Trustee Limited	49.00 %	49.00 %

Distributions to owners

During the year the partnership has paid distributions to partners of £44,128,000 (2023 £42,591,000) and declared further distributions of £11,191,668 that has been paid in 2025 (2023 £10,999,468).

Financial risk management

In accordance with section 414C of the Companies Act 2006 the General Partner has included information regarding financial instruments as required by Schedule 7 (Part 6.1) of the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 in the Strategic Report under Financial risk management.

Going concern

The General Partner has assessed the prospects of the partnership over a period of at least 12 months. The General Partner has considered expectations of the position and performance of the partnership over this period, taking account of its short-term and longer-range plans. Taking into account the partnership's current position and its principal risks on pages 3-5, the General Partner has a reasonable expectation that the partnership will be able to continue in operation and meet its liabilities as they fall due over at least the next 12 months.

In assessing the prospects of Exmoor Properties PF LP, the General Partner noted that such assessment is subject to a degree of uncertainty that can be expected to increase looking out over time and, accordingly, that future outcomes cannot be guaranteed or predicted with certainty.

Having a reasonable expectation that the partnership has adequate resources to continue in operational existence for at least the next 12 months from the date these financial statements were approved, the members considers it appropriate to continue to adopt the going concern basis of accounting in preparing the financial statements.

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GENERAL PARTNER'S REPORT

Future developments

The partnership aims to maintain the management policies which have resulted in the partnership's growth in recent years. They believe that the partnership is in a good position to take advantage of any opportunities which may arise in the future.

It is the intention of the general partner that the business of the partnership will continue for the foreseeable future.

Stakeholder statements

Statement of engagement with suppliers, customers and others in a business relationship with the partnership

The company's section 172(1) statement in the Strategic Report demonstrates how the General Partner of the partnership has had regard to the need to foster business relationships with suppliers, customers and other stakeholders when making decisions on behalf of the partnership.

Streamlined Energy & Carbon Reporting (SECR)

As a UK subsidiary of a UK parent company which prepares a group directors' report, SECR reporting details are included in the Strategic Report of the bp group Annual Report and Form 20-F for the year ended 31 December 2024.

Auditors

Pursuant to section 487 of the Companies Act 2006, Deloitte LLP have expressed their willingness to continue in office as auditors and are therefore deemed reappointed as auditors.

General Partner's statement as to the disclosure of information to the auditor

The General Partner who held office at the time of approval of the general partner's report, confirms that:

- To the best of their knowledge and belief, there is no information relevant to the preparation of the auditor's report of which the partnership's auditor is unaware; and
- The General Partner has taken all the steps they might reasonably be expected to have taken to be aware of relevant audit information and to establish that the Partnership's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with section 418 of the Companies Act 2006.

Approved for issue on behalf of Exmoor Properties GP Limited

DocuSigned by:
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W G W Harland
September 15, 2025

Registered Office:

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Sunbury on Thames
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TW16 7BP
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STATEMENT OF GENERAL PARTNER'S RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

EXMOOR PROPERTIES PF LP

The Partnership (Accounts) Regulations 2008 require the General Partner to prepare partnership financial statements for each financial year in accordance with Part 15 and Chapter 1 of Part 16 of the Companies Act 2006. Under that law the General Partner has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including Financial Reporting Standard 101 'Reduced Disclosure Framework'. Under company law the General Partner must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the partnership and the profit or loss for that period. In preparing these financial statements, the General Partner is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the partnership will continue in business.

The General Partner is responsible for keeping adequate accounting records that are sufficient to show and explain the partnership’s transactions and disclose with reasonable accuracy at any time the financial position of the partnership and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the partnership and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The General Partner confirm that they have complied with these requirements. Details of the General Partner's assessment of going concern are provided in the General Partner's report.

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF EXMOOR PROPERTIES PF LP

Report on the audit of the financial statement

Opinion
In our opinion the financial statements of Exmoor Properties PF LP (the 'qualifying partnership'):

- give a true and fair view of the state of the qualifying partnership's affairs as at 31 December 2024 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 101 "Reduced Disclosure Framework"; and
- have been prepared in accordance with the requirements of the Companies Act 2006 as applied to qualifying partnerships

We have audited the financial statements which comprise:
- the profit and loss account;
- the statement of comprehensive income;
- the balance sheet;
- the statement of changes in partners' accounts; and
- the related notes 1 to 14

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 101 "Reduced Disclosure Framework" (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the qualifying partnership in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's (the 'FRC's') Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the qualifying partnership's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the members with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The members are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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INDEPENDENT AUDITOR'S REPORT

Responsibilities of members

As explained more fully in the statement of general partner's responsibilities, the members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the members are responsible for assessing the qualifying partnership's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members either intend to liquidate the qualifying partnership or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We considered the nature of the qualifying partnership's industry and its control environment, and reviewed the qualifying partnership's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management and the members about their own identification and assessment of the risks of irregularities, including those that are specific to the qualifying partnership's business sector.

We considered the nature of the qualifying partnership's industry and its control environment, and reviewed the qualifying partnership's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management and the general partner about their own identification and assessment of the risks of irregularities, including those that are specific to the qualifying partnership's business sector.

We obtained an understanding of the legal and regulatory frameworks that the qualifying partnership operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included UK Companies Act, Limited Partnership Act 1907 and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the qualifying partnership's ability to operate or to avoid a material penalty.

We discussed among the audit engagement team including relevant internal specialists, such as valuations specialists, regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management and in-house legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance.

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INDEPENDENT AUDITOR'S REPORT

Report on other legal and regulatory requirements

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the strategic report and the general partner's report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and members' report have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the qualifying partnership and its environment obtained in the course of the audit, we have not identified any material misstatements in the strategic report or the members' report.

Matters on which we are required to report by exception

Under the Companies Act 2006, as applied to qualifying partnerships, we are required to report in respect of the following matters if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of members' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

We have nothing to report in respect of these matters.

Use of our report

This report is made solely to the qualifying partnership's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 as applied to qualifying partnerships. Our audit work has been undertaken so that we might state to the qualifying partnership's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the qualifying partnership and the qualifying partnership's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:
Javier Doval Cotelo
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Javier Doval Cotelo, CA
(Senior Statutory Auditor)

for and on behalf of Deloitte LLP

Statutory Auditor

London, United Kingdom

September 16, 2025

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PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

EXMOOR PROPERTIES PF LP

	Note	2024 £000	2023 £000
Turnover	**3**	44,136	42,958
Gross profit		44,136	42,958
Administrative expenses		(449)	(425)
Operating profit	**4**	43,687	42,533
Gain / (Loss) on revaluation of investment properties	**9**	19,070	(93,835)
Interest receivable and similar income	**6**	649	517
Profit / (Loss) before taxation		63,406	(50,785)
Tax on profit / (loss)	**7**	—	—
Profit / (Loss) for the financial year		63,406	(50,785)

The profit of £63,406,000 for the year ended 31 December 2024 was derived in its entirety from continuing operations.

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2024

There is no comprehensive income attributable to the shareholders of the partnership other than the profit / loss for the year.

The notes on pages 15 to 24 from an integral part of these statements.

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BALANCE SHEET

AS AT 31 DECEMBER 2024

EXMOOR PROPERTIES PF LP

(Registered No.LP021178)

	Note	2024 £000	2023 £000
Fixed assets			
Investment properties	**9**	814,720	795,650
Current assets			
Debtors: amounts falling due within one year	**10**	4	2
Cash at bank and in hand		15,050	14,729
		15,054	14,731
Creditors: amounts falling due within one year	**11**	(3,866)	(3,751)
Net current assets		11,188	10,980
TOTAL ASSETS LESS CURRENT LIABILITIES		825,908	806,630
NET ASSETS ATTRIBUTABLE TO PARTNERS		825,908	806,630
Represented by:			
Equity due to partners			
Partners' capital accounts	**12**	785,714	785,714
Partners' income accounts	**12**	40,194	20,916
TOTAL EQUITY DUE TO PARTNERS		825,908	806,630

The financial statements were approved by the General Partner and authorised for issue on 15 September 2025 and were signed on its behalf by:

DocuSigned by:
6A3539CAEE5E43F...
W G W Harland
September 15, 2025

Registered Office:

Chertsey Road
Sunbury on Thames
Middlesex
TW16 7BP
United Kingdom

The notes on pages 15 to 24 from an integral part of these statements.

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STATEMENT OF CHANGES IN PARTNERS' ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

EXMOOR PROPERTIES PF LP

	Partners' capital accounts (Note 12)	Partners' income accounts (Note 12)	Total
	£000	£000	£000
Balance at 1 January 2023	785,714	114,292	900,006
Loss for the year, representing total comprehensive loss	—	(50,785)	(50,785)
Dividends paid	—	(42,591)	(42,591)
Balance at 31 December 2023	785,714	20,916	806,630
Balance at 1 January 2024	785,714	20,916	806,630
Profit for the year, representing total comprehensive income	—	63,406	63,406
Dividends paid	—	(44,128)	(44,128)
Balance at 31 December 2024	785,714	40,194	825,908

The notes on pages 15 to 24 from an integral part of these statements.

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1. Authorisation of financial statements and statement of compliance with Financial Reporting Standard 101 Reduced Disclosure Framework (FRS 101)

The financial statements of Exmoor Properties PF LP for the year ended 31 December 2024 were approved by the board of General Partner on 15 September 2025 and the balance sheet was signed by W G W Harland. Exmoor Properties PF LP is a limited partnership, formed in the United Kingdom under the Limited Partnerships Act 1907 and is incorporated, domiciled and registered in England and Wales (registered number LP021178). The partnership's registered office is at Chertsey Road, Sunbury on Thames, Middlesex, United Kingdom,TW16 7BP. These financial statements were prepared in accordance with Financial Reporting Standard 101 'Reduced Disclosure Framework' (FRS 101) and the provisions of the Companies Act 2006.

2. Material accounting policy information, significant judgements, estimates and assumptions

The material accounting policies and critical accounting judgements, estimates and assumptions of the partnership are set out below.

Basis of preparation

These financial statements have been prepared in accordance with FRS 101. The financial statements have been prepared under the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for the assets.

As permitted by FRS 101, the partnership has taken advantage of the disclosure exemptions available under that standard in relation to:

(a) the requirements of paragraphs 10(d), 10(f), 16, 38A, 38B, 38C, 38D, 40A, 40B, 40C, 40D, 111 and 134 to 136 of IAS 1 Presentation of Financial Statements;
(b) the requirement in paragraph 38 of IAS 1 Presentation of Financial Statements to present comparative information in respect of:
    i. paragraph 79(a)(iv) of IAS 1 Presentation of Financial Statements
    ii. paragraph 76 and 79(d) of IAS 40 Investment Property
(c) the requirements of IAS 7 Statement of Cash Flows (excluding paragraphs 1 to 44E, 44H(b)(ii) and 45 to 63 which are not applicable);
(d) the requirements of paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors in relation to standards not yet effective;
(e) the requirements of paragraph 17 and 18A of IAS 24 Related Party Disclosures;
(f) the requirements of IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member;
(g) the requirements of paragraphs 130(f)(ii), 130(f)(iii), 134(d) to 134(f) and 135(c)-135(e) of IAS 36, Impairment of Assets;
(h) the requirements of IFRS 7 Financial Instruments: Disclosures;
(i) the requirements of paragraphs 91 – 99 of IFRS 13 Fair Value Measurement;
(j) the requirement of the second sentence of paragraph 110 and paragraphs 113(a), 114, 115, 118, 119(a) to (c), 120 to 127 and 129 of IFRS 15 Revenue from Contracts with Customers;
(k) the requirements of paragraphs 88C and 88D of IAS 12 Income Taxes.

Where required, equivalent disclosures are given in the group financial statements of BP p.l.c. The group financial statements of BP p.l.c. are available to the public and can be obtained as set out in Note 14.

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The financial statements are presented in GBP sterling and all values are rounded to the nearest thousand pounds (£000), except where otherwise indicated.

Material accounting policy information: use of judgements, estimates and assumptions

Inherent in the application of many of the accounting policies used in preparing the financial statements is the need for management to make judgements, estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual outcomes could differ from the estimates and assumptions used.

The accounting judgements and estimates that have a significant impact on the results of the partnership are set out within the boxed text below, and should be read in conjunction with the information provided in the Notes to the financial statements.

Judgements and estimates, not all of which are significant, made in assessing the impact of the current economic and geopolitical environment, and climate change and the transition to a lower carbon economy on the financial statements are also set out below. Where an estimate has a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year this is specifically noted within the boxed text.

Judgements and estimates made in assessing the impact of climate change and the transition to a lower carbon economy

Climate change and the transition to a lower carbon economy were considered in preparing the financial statements. These may have significant impacts on the currently reported amounts of the partnership's assets and liabilities discussed below and on similar assets and liabilities that may be recognized in the future. bp's assumptions for investment appraisal form part of an investment-decision making framework for currently unsanctioned future capital expenditure on tangible assets, that is designed to support the effective and resilient implementation of bp's strategy. In the current period, no impairment indicators were identified in respect of the partnership's assets or investments.

Material accounting policy

Going concern

The General Partner has assessed the prospects of the partnership over a period of at least 12 months. The General Partner has considered expectations of the position and performance of the partnership over this period, taking account of its short-term and longer-range plans. Taking into account the partnership's current position and its principal risks on pages 3-5, the General Partner has a reasonable expectation that the partnership will be able to continue in operation and meet its liabilities as they fall due over at least the next 12 months.

In assessing the prospects of Exmoor Properties PF LP, the General Partner noted that such assessment is subject to a degree of uncertainty that can be expected to increase looking out over time and, accordingly, that future outcomes cannot be guaranteed or predicted with certainty.

Having a reasonable expectation that the partnership has adequate resources to continue in operational existence for at least the next 12 months from the date these financial statements were approved, the members consider it appropriate to continue to adopt the going concern basis of accounting in preparing the financial statements.

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Turnover

Operating lease income

The partnership is the lessor in operating leases. Rental income arising from operating leases is accounted for on a straight-line basis over the lease terms and is included in turnover in the profit and loss account due to its operating nature, except for contingent rental income which is recognized when it arises. Initial direct costs incurred in negotiating and arranging an operating lease are recognized as an expense over the lease term on the same basis as the lease income. Tenant lease incentives are recognized as a reduction of rental revenue on a straight-line basis over the term of the lease. The lease term is the non-cancellable period of the lease together with any further term for which the tenant has the option to continue the lease, where, at the inception of the lease, the members are reasonably certain that the tenant will exercise that option.

Amounts received from tenants to terminate leases or to compensate for dilapidations are recognized in the profit and loss account when the right to receive them arises.

Interest income

Interest income is recognized as the interest accrues using the effective interest rate – that is the rate that exactly discounts estimated future cash receipts through the expected life of the financial instrument to the net carrying amount of the financial asset.

Finance costs

Finance costs are recognized in the profit and loss account in the period in which they are incurred**.**

Leases

Agreements that convey the right to control the use of an identified asset for a period of time in exchange for consideration are accounted for as leases. The right to control is conveyed if bp has both the right to obtain substantially all of the economic benefits from, and the right to direct the use of, the identified asset throughout the period of use. An asset is identified if it is explicitly or implicitly specified by the agreement and any substitution rights held by the lessor over the asset are not considered substantive.

The partnership as lessor

The partnership enters into lease agreements as a lessor to other companies in the bp group with respect to its investment properties. Leases for which the partnership is a lessor are classified as finance or operating leases. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease.

Finance leases are capitalized at the commencement of the lease term at the fair value of the leased item or, if lower, at the present value of the minimum lease payments. Finance charges are allocated to each period so as to achieve a constant rate of interest on the remaining balance of the liability and are charged directly against income. Capitalized leased assets are depreciated over the shorter of the estimated useful life of the asset or the lease term. Operating lease payments are recognized as an expense on a straight-line basis over the lease term.

All other leases are classified as operating leases. As an intermediate lessor, the partnership accounts for the head lease and the sub-lease as two separate contracts. Rental income from operating leases is recognized on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognized on a straight-line basis over the lease term.

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Significant judgements: Classification of lease agreements
Judgement is required when determining the appropriate accounting for lease agreements. For example, the determination of whether these agreements are operating or finance lease arrangements will result in a different gain/loss recognized in equity.
The partnership has assessed that these lease agreements qualify as operating lease arrangements on the basis that the partnership retains the significant risks and rewards incidental to the ownership of these assets and none of the finance lease indicators are present within the leases.

Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation (including property under construction for such purposes), is measured initially at cost, including transaction costs. Subsequent to initial recognition, investment property is measured at fair value. Gains or losses arising from changes in the fair value of investment property are included in the profit and loss account in the period in which they arise.

An investment property is derecognised upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from the disposal. Any gain or loss arising on derecognition of the property (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the period in which the property is derecognised.

Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. The partnership categorizes assets and liabilities measured at fair value into one of three levels depending on the ability to observe inputs employed in their measurement. Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are inputs that are observable, either directly or indirectly, other than quoted prices included within level 1 for the asset or liability. Level 3 inputs are unobservable inputs for the asset or liability reflecting significant modifications to observable related market data or bp's assumptions about pricing by market participants.

Significant estimates: fair value measurement of investment properties
The fair values of investment properties have been primarily derived using market values in an arm's length transaction. The partnership engaged a reputable third-party valuer to perform a valuation of the investment properties at the balance sheet date. Assumptions have been made on tenure, rent, town planning, and the condition and repair of buildings and sites. Changes in the economic environment including price changes or other facts and circumstances may necessitate revisions to these assumptions and could result in a material change to the carrying values of the partnership's assets within the next financial year. The change in fair value as a result of a change in underlying assumptions is expected to be no more than 3% each year.

Financial assets

Financial assets are recognized initially at fair value, normally being the transaction price. In the case of financial assets not at fair value through profit or loss, directly attributable transaction costs are also included. The subsequent measurement of financial assets depends on their classification, as set out below. The partnership derecognizes financial assets when the contractual rights to the cash flows expire or the rights to receive cash flows have been transferred to a third party along with either substantially all of the risks and rewards or control of the asset. This includes the derecognition of receivables for which discounting arrangements are entered into.

The partnership classifies its financial assets as measured at amortized cost or fair value through profit or loss. The classification depends on the business model for managing the financial assets and the contractual cash flow characteristics of the financial asset.

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Financial assets measured at amortized cost

Financial assets are classified as measured at amortized cost when they are held in a business model the objective of which is to collect contractual cash flows and the contractual cash flows represent solely payments of principal and interest. Such assets are carried at amortized cost. This category of financial assets includes trade and other receivables.

Cash equivalents

Cash equivalents are held for the purpose of meeting short-term cash commitments and are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to insignificant risk of changes in value and generally have a maturity of three months or less from the date of acquisition. Cash equivalents are classified as financial assets measured at amortized cost or, in the case of certain money market funds, fair value through profit or loss.

Impairment of financial assets measured at amortized cost

The partnership assesses on a forward-looking basis the expected credit losses associated with financial assets measured at amortized cost at each balance sheet date. Expected credit losses are measured based on the maximum contractual period over which the partnership is exposed to credit risk. As lifetime expected credit losses are recognized for trade receivables and the tenor of substantially all other in-scope financial assets is less than 12 months there is no significant difference between the measurement of 12-month and lifetime expected credit losses for the partnership. The measurement of expected credit losses is a function of the probability of default, loss given default and exposure at default. The expected credit loss is estimated as the difference between the asset's carrying amount and the present value of the future cash flows the partnership expects to receive, discounted at the financial asset's original effective interest rate. The carrying amount of the asset is adjusted, with the amount of the impairment gain or loss recognized in the profit and loss account.

A financial asset or group of financial assets classified as measured at amortized cost is considered to be credit-impaired if there is reasonable and supportable evidence that one or more events that have a detrimental impact on the estimated future cash flows of the financial asset (or group of financial assets) have occurred. Financial assets are written off where the partnership has no reasonable expectation of recovering amounts due.

Financial liabilities

Financial liabilities are recognized when the partnership becomes party to the contractual provisions of the instrument. The partnership derecognizes financial liabilities when the obligation specified in the contract is discharged, cancelled or expired. The measurement of financial liabilities is as follows:

Financial liabilities measured at amortized cost

Financial liabilities are initially recognized at fair value, net of directly attributable transaction costs. For interest-bearing loans and borrowings this is typically equivalent to the fair value of the proceeds received, net of issue costs associated with the borrowing.

After initial recognition, these financial liabilities are subsequently measured at amortized cost This category of financial liabilities includes

Taxation

Income tax is recognized in the profit and loss account, except to the extent that it relates to items recognized in other comprehensive income or directly in equity, in which case the related tax is recognized in other comprehensive income or directly in equity.

Current tax is based on the taxable profit for the period. Taxable profit differs from net profit as reported in the profit and loss account because it is determined in accordance with the rules established by the applicable

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taxation authorities. It therefore excludes items of income or expense that are taxable or deductible in other periods as well as items that are never taxable or deductible. The partnership's liability for current tax is calculated using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Where tax treatments are uncertain, if it is considered probable that a taxation authority will accept the partnership's proposed tax treatment, income taxes are recognized consistent with the partnership's income tax filings. If it is not considered probable, the uncertainty is reflected within the carrying amount of the applicable tax asset or liability using either the most likely amount or an expected value, depending on which method better predicts the resolution of the uncertainty.

Dividends payable

Final dividends are recorded in the financial statements in the year in which they are approved by the partnership's shareholders. Interim dividends are recorded in the year in which they are approved an paid.

Updates to material accounting policy information

There are no new IFRS Accounting Standards or other amended standards or interpretations adopted from 1 January 2024 onwards, that have a significant impact on the financial statements.

Impact of new International Financial Reporting Standards

The following pronouncements from the IASB have not been adopted by the partnership in these financial statements as they will only become effective for future financial reporting periods. There are no other standards, amendments or interpretations in issue but not yet adopted that the partners anticipate will have a material effect on the reported income or net assets of the partnership.

Amendment to IFRS 9 Financial Instruments

Amendments to IFRS 9 Financial Instruments relating to the settlement of liabilities through electronic payment systems are effective for annual periods beginning on or after 1 January 2026 subject to endorsement by the UK Endorsement Board. The potential impact on cash and banking operations and amounts reported on adoption of the amendments is currently being assessed.

FRS 18 Presentation and Disclosure in Financial Statements

IFRS 18 Presentation and Disclosure in Financial Statements will supersede IAS 1 Presentation of Financial Statements and is effective for annual periods beginning on or after 1 January 2027 subject to endorsement by the UK Endorsement Board. IFRS 18 (and consequential amendments made to IAS 7 Statement of Cash Flows, IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors, IAS 33 Earnings per share and IFRS 7 Financial Instruments: Disclosures) introduces several new requirements that are expected to impact the presentation and disclosure of the partnership's financial statements. These new requirements include:

- Requirements to classify all income and expenses included in the statement of profit or loss into one of five categories and to present two new mandatory subtotals.
- Required disclosures about certain non-GAAP measures ('management defined performance measures') in a single note to the financial statements.
- Enhanced guidance on the aggregation of information across all the primary financial statements and the notes.

The partnership's evaluation of the effect of adopting IFRS 18 is ongoing.

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3. Turnover

Net trading gain, which is stated net of value added tax, represents amounts invoiced to and from third parties and group companies.

An analysis of the partnership's turnover is as follows:

	2024	2023
	£000	£000
Operating lease income	44,136	42,958

An analysis of turnover by class of business is set out below:

	2024	2023
	£000	£000
Class of business:		
Other business and corporate	44,136	42,958

The country of origin and destination is substantially the UK geographic area.

4. Operating profit

This is stated after charging:

	2024	2023
	£000	£000
Administrative expenses	449	425

5. Auditor’s remuneration

	2024	2023
	£000	£000
Fees for the audit of the partnership	29	20

Fees paid to the partnership's auditor, Deloitte LLP and its associates for services other than the statutory audit of the partnership is not disclosed in these financial statements since the consolidated financial statements of Exmoor Properties PF LP’s ultimate parent, BP p.l.c., are required to disclose non-audit fees on a consolidated basis.

6. Interest receivable and similar income

	2024	2023
	£000	£000
Bank interest receivable	649	517
Total interest receivable and similar income	649	517

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7. Taxation

The financial information does not incorporate any charge or liability for taxation on the profits of the partnership, as the relevant income tax or tax on capital gains is the responsibility of the individual partners.

8 Employees

The partnership had no employees during the year (2023 None).

9. Investment properties

	Investment properties
	£000
Fair value	
At 1 January 2023	889,485
Additions	—
Net loss on revaluation	(93,835)
At 31 December 2023	795,650
At 1 January 2024	795,650
Additions	—
Net gain on revaluation	19,070
At 31 December 2024	814,720

Investment properties, which are freehold, are revalued to fair value based on quarterly valuations undertaken by CBRE, a chartered surveyors, an independent qualified valuer with recent experience in the location and category of the property being valued, and who also complies with the requirements of the RICS Valuation - Global Standards (incorporating the International Valuation Standards) and the UK national supplement (the "Red Book"). The fair values have been primarily derived using market values in an arm's length transaction. Assumptions have been made on tenure, letting, town planning, and the condition and repair of buildings and sites.
The comparable cost of investment property determined under historical cost is £785,714k (2023 £785,714k).

Amounts recognised in profit or loss

	2024	2023
	£000	£000
Rental income from operating leases shown as turnover	44,136	42,958
Gain / (Loss) on revaluation of investment properties	19,070	(93,835)

Operating lease arrangements as a lessor

Operating leases, in which the partnership is the lessor, relate to 202 petrol stations with lease terms of between 18 to 22 years, with a 10-year extension option.

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Operating lease payments receivable are analysed as follows:

	2024	2023
	£000	£000
Year 1	44,795	43,915
Year 2	44,795	43,915
Year 3	44,795	43,915
Year 4	44,795	43,915
Year 5	44,795	43,915
Year 6 and onwards	483,047	522,418
Total	707,022	741,993

10. Debtors

Amounts falling due within one year:

	2024	2023
	£000	£000
Trade debtors	—	2
Other debtors	4	—

11. Creditors

Amounts falling due within one year:

	2024	2023
	£000	£000
Trade creditors	12	—
Amounts owed to fellow subsidiaries	35	13
Accruals	3,819	3,738
	3,866	3,751

Amounts owed to fellow subsidiaries are repayable on demand.

12. Partners' capital and income accounts

	2024	2023
	£000	£000
Amounts attributable to limited partners	785,714	785,714
	785,714	785,714

During the year the partnership has paid distributions to partners of £44,128,000 (2023 £42,591,000) and declared further distributions of £11,191,668 that has been paid in 2024 (2023 £10,999,468).

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13. Related party transactions

The partnership has taken advantage of the exemption contained within paragraphs 8(k) and (j) of FRS 101, and has not disclosed transactions entered into with wholly-owned group companies or key management personnel. There were no other related party transactions in the year.

14. Immediate and ultimate controlling parent undertaking

The partnership is controlled by Exmoor Properties GP Limited as general partner. The ultimate controlling parent undertaking is BP p.l.c., a company registered in England and Wales, which is the smallest and largest group to consolidate these financial statements. Copies of the consolidated financial statements of BP p.l.c. can be obtained from its registered address: 1 St James's Square, London, SW1Y 4PD, United Kingdom.