

Supplementary Information

The information below has been provided to enhance understanding of the terminology and performance measures that have been used in the accompanying presentations. We have also included reconciliations for those items we believe to be non-GAAP financial measures.

Group Measures

Net debt ratio – Ratio of net debt (finance debt less cash and cash equivalents) to net debt plus equity.

The table below presents BP's Debt to Debt plus Equity ratio on a gross basis as net debt is not a recognized GAAP measure:

\$ million	2006				2007			
	1Q	2Q	3Q	4Q	1Q	2Q07	3Q07	4Q07
Finance debt	18,679	19,286	19,973	24,010	23,728	23,754	25,245	31,045
Equity	80,881	82,356	85,070	85,465	85,749	89,423	91,494	94,652
Debt ratio	19%	19%	19%	22%	22%	21%	22%	25%

Organic capital expenditure (Organic Capex) – Capital expenditure excluding acquisitions and asset exchanges. The organic capex guidance for 2008 also excludes the accounting related to our entry into the Canadian oil sands via two joint ventures with Husky Energy.

Free cash flow – Net cash provided by operating activities less net cash used in investing activities.