

TABLE 2 CONSOLIDATED STATEMENTS OF FINANCIAL POSITION, BP PLC

Consolidated statements of financial position		BP plc	
		USD million	
Reference		2023	2022
1	<b><u>Assets</u></b>		
2	<b>Non-current assets</b>		
3	Intangible assets including goodwill	22,463	22,160
4	Property, plant and equipment	94,275	98,061
5	Right-of-use assets	10,444	7,983
6	Other non-current assets	44,698	48,320
7	Deferred tax assets	4,268	3,908
8	<b>Total non-current assets</b>	176,148	180,432
9	<b>Current assets</b>		
10	Inventory	22,819	28,081
11	Trade and other receivables	34,720	37,038
12	Cash and cash equivalents	33,030	29,195
13	Derivative financial instruments and investments	13,577	13,374
14	<b>Total current assets</b>	104,146	107,688
15	<b>Total assets</b>	280,294	288,120
16	<b><u>Liabilities</u></b>		
17	<b>Current liabilities</b>		
18	Trade and other payables	70,414	74,447
19	Borrowings	3,284	3,198
20	Derivative financial instruments	5,312	12,939
21	Lease liabilities	2,650	2,102
22	Provisions	4,418	6,332
23	<b>Total current liabilities</b>	86,078	99,018
24	<b>Non-current liabilities</b>		
25	Borrowings	48,670	43,746
26	Other payables	36,861	40,927
27	Lease liabilities	8,471	6,447
28	Provisions	14,721	14,992
29	<b>Total non-current liabilities</b>	108,723	106,112

30	<b>Total liabilities</b>	194,801	205,130
31	<b>Net assets</b>	85,493	82,990
32	<b>Equity</b>		
33	<b>Capital and reserves</b>		
34	Called-up share capital	4,496	4,795
35	Share premium account	2,492	1,539
36	Foreign currency translation reserve	(1,920)	(2,643)
37	Other reserves	29,876	29,130
38	Retained profit/(loss)	35,339	34,732
39	<b>Equity attributable to owners of the company</b>	70,283	67,553
40	Non-controlling interest	15,210	15,437
41	<b>Total equity</b>	85,493	82,990