

BP PLC  
Form 6-K  
February 04, 2014

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

**Form 6-K**

**Report of Foreign Private Issuer**  
**Pursuant to Rule 13a-16 or 15d-16**  
**of the Securities Exchange Act of 1934**

**4 February 2014**

**Commission File Number 1-06262**

**BP p.l.c.**

**(Translation of registrant's name into English)**

**1 ST JAMES'S SQUARE, LONDON, SW1Y 4PD, ENGLAND**

**(Address of principal executive offices)**

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Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F  Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

THIS REPORT ON FORM 6-K SHALL BE DEEMED TO BE INCORPORATED BY REFERENCE IN THE PROSPECTUS INCLUDED IN POST-EFFECTIVE AMENDMENT NO. 2 TO THE REGISTRATION STATEMENT ON FORM F-3 (FILE NO. 333-179953) OF BP CAPITAL MARKETS p.l.c. AND BP p.l.c.; THE REGISTRATION STATEMENT ON FORM S-8 (FILE NO. 333-79399) OF BP p.l.c., THE REGISTRATION STATEMENT ON FORM S-8 (FILE NO. 333-67206) OF BP p.l.c., THE REGISTRATION STATEMENT ON FORM S-8 (FILE NO. 333-103924) OF BP p.l.c., THE REGISTRATION STATEMENT ON FORM S-8 (FILE NO. 333-123482) OF BP p.l.c., THE REGISTRATION STATEMENT ON FORM S-8 (FILE NO. 333-123483) OF BP p.l.c., THE REGISTRATION STATEMENT ON FORM S-8 (FILE NO. 333-131583) OF BP p.l.c., THE REGISTRATION STATEMENT ON FORM S-8 (FILE NO. 333-131584) OF BP p.l.c., THE REGISTRATION STATEMENT ON FORM S-8 (FILE NO. 333-132619) OF BP p.l.c., THE REGISTRATION STATEMENT ON FORM S-8 (FILE NO. 333-146868) OF BP p.l.c., THE REGISTRATION STATEMENT ON FORM S-8 (FILE NO. 333-146870) OF BP p.l.c., THE REGISTRATION STATEMENT ON FORM S-8 (FILE NO. 333-146873) OF BP p.l.c., THE REGISTRATION STATEMENT ON FORM S-8 (FILE NO. 333-149778) OF BP p.l.c., THE REGISTRATION STATEMENT ON FORM S-8 (FILE NO. 333-173136) OF BP p.l.c., THE REGISTRATION STATEMENT ON FORM S-8 (FILE NO. 333-177423) OF BP p.l.c., THE REGISTRATION STATEMENT ON FORM S-8 (FILE NO. 333-179406) OF BP p.l.c., THE REGISTRATION STATEMENT ON FORM S-8 (FILE NO. 333-186462) OF BP p.l.c., THE REGISTRATION STATEMENT ON FORM S-8 (FILE NO. 333-186463) OF BP p.l.c., AND TO BE A PART THEREOF FROM THE DATE ON WHICH THIS REPORT IS FURNISHED, TO THE EXTENT NOT SUPERSEDED BY DOCUMENTS OR REPORTS SUBSEQUENTLY FILED OR FURNISHED.

The following information has been prepared in compliance with US SEC Regulation S-X, Article 11, Reg. § 11-01(a)(4). The disposal on 21 March 2013 of BP's 50% shareholding in TNK-BP was deemed significant as BP's share of the income from continuing operations before income taxes of such shareholding represented more than 10% of BP's consolidated income for the year ended 31 December 2012.

The disposal of BP's 50% shareholding in TNK-BP does not result in the treatment of such shareholding as a discontinued operation of BP p.l.c. for accounting purposes.

### **Sale of BP's Interest in TNK-BP and BP's Investment in Rosneft**

On 21 March 2013 BP sold its investment in TNK-BP to Rosneft and acquired an 18.5% stake in Rosneft (the Transaction). Combined with BP's existing 1.25% shareholding, this resulted in BP owning 19.75% of Rosneft.

BP's 19.75% shareholding in Rosneft meets the criteria to be accounted for using the equity method. BP reports its share of Rosneft's production, earnings and reserves.

### **Financial statements and exhibits**

#### **Unaudited pro forma consolidated income statement**

The unaudited pro forma consolidated income statement of BP has been derived from BP's unaudited consolidated financial statements for the year ended 31 December 2013, Rosneft's Interim Condensed Consolidated Financial Statements (Unaudited) for the three months ended 31 March 2013 (as reported by Rosneft on 30 April 2013), and TNK-BP's results for the three months ended 31 March 2013, derived from Rosneft's Interim Condensed Consolidated Financial Statements (Unaudited) for the three months ended 31 March 2013. The unaudited pro forma consolidated income statement of BP is presented to provide investors with information about the potential effect of the Transaction, which has increased BP's total ownership of the issued share capital of Rosneft to 19.75%, on BP's historical financial position and results of operations.

The unaudited pro forma consolidated income statement of BP for the year ended 31 December 2013, and the related notes thereto, are furnished as Exhibit 99.1 to this Report on Form 6-K.

**Exhibits.** The following exhibit is furnished as part of this Current Report on Form 6-K:

99.1 Unaudited pro forma consolidated income statement and accompanying explanatory notes of BP p.l.c.

**Signatures**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

**BP p.l.c.**  
**(Registrant)**

**Dated: 4 February 2014**

/s/ Jens Bertelsen  
**Jens Bertelsen**  
Deputy Secretary