

Our approach: foundations and embedding sustainability

Tax transparency

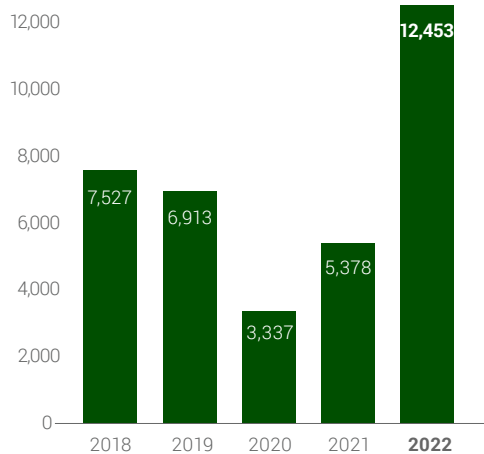
We take a responsible and transparent approach to tax and work to create open, constructive relationships with governments and tax authorities.

Our responsible tax principles align with our code, our beliefs and supporting behaviours, and The B Team responsible tax principles, which we have adopted in full. We comply with the tax legislation of the countries where we operate and we do not tolerate the facilitation of tax evasion by people who act for or on behalf of bp.

In 2022 higher energy prices led to governments implementing windfall taxes on energy producers and suppliers, who benefited from the higher prices. The UK introduced the energy profits levy, increasing the taxes we pay on our North Sea profits from 40% to 65% in 2022 and to 75% in 2023. The EU introduced a solidarity contribution for 2022-23 on production and refining activities.

Taxes paid to governments^a

(\$ million)



^a Comprises corporate income and production taxes.

As our taxes are largely based on profits, if we make more profits we rightly pay more tax. We are paying significantly more as a result of these new windfall taxes.

[Read more: bp.com/tax](https://bp.com/tax)

Employee concerns and enquiries

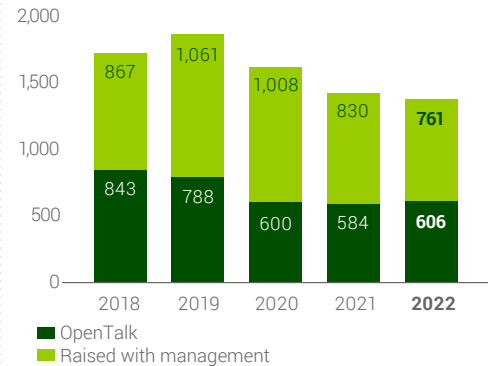
Everyone who works for bp has a responsibility to speak up if they become aware of something that is unsafe, unlawful or inconsistent with our code. We encourage people to speak up because we want to learn why mistakes happen and respond supportively. We do not tolerate retaliation of any kind and consider it to be misconduct.

Any concerns or enquiries can be raised through multiple speak up channels. These include line managers, senior leaders, contacts in our people & culture, ethics & compliance and legal teams, works councils, or our confidential global helpline, OpenTalk. This helpline is available 24/7 in more than 75 languages, by phone or internet, to employees, the wider workforce, communities, business partners and other stakeholders who want to raise a concern. In most locations, anyone has the right to contact OpenTalk anonymously. In July 2022 we launched a QR code for use on mobile devices to make it easier to contact OpenTalk.

More than 1,350 concerns and enquiries were reported in 2022, around 3% fewer than in 2021 (more than 1,400 concerns and enquiries). However, concerns reported per 100 employees in 2022 was unchanged at 2.5.

As in 2021 the most frequently raised concerns related to bullying, harassment and discrimination, with these accounting for nearly half of all concerns. The second most common issue was alleged fraud.

Total number of concerns and enquiries raised



In 2022 around 50 separations resulted from non-conformance with our code or unethical behaviour. This total excludes exits of contractors, vendors and staff employed at our retail stations.

Our people

Our people are crucial to delivering our purpose and strategy. We focus on providing the support and skills they need to thrive and help bp succeed.

In 2022 we continued our work to build skills forecasts and implement capability plans across bp, including those for our transition growth engines such as hydrogen, offshore wind, digital and our electric vehicle charging business, bp pulse. We are building new capability plans for global business services, convenience and fleet, which we plan to finalize in 2023.

To implement these capability plans, we are developing our in-house talent (including targeted reskilling campaigns) and recruiting externally. This two-pronged approach helps us meet demand for roles in which we anticipate significant skills shifts, or where there is a critical need to close large skills gaps due to business evolution. This work is also integral to our aim 12 to support a just transition.

[Read more about our aim 12, just transition, on page 39.](#)

Global sustainability network

Our global sustainability network (GSN), launched and run by employees, now has more than 5,700 members across 60 countries.

In 2022 the GSN ran numerous local events and several global learning events. They also connected members to sustainability projects that can help them build their personal capabilities while also supporting delivery of our sustainability frame. They focus on a number of topics, for example, identifying opportunities to add value for bp through circularity, innovation in natural climate solutions, implementing sustainable design and growing bp's overall sustainability capability.