

BP PLC  
Form 6-K  
April 27, 2010

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**Form 6-K**

**Report of Foreign Issuer**

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

for the period ended 27 April 2010

**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)

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

Form 20-F	<input checked="" type="checkbox"/>	Form 40-F
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Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes                                      No            |X|  
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**Group income statement**

	<b>First quarter 2010</b>	<b>Fourth quarter 2009</b>	<b>First quarter 2009</b>
<b>\$ million</b>			
Sales and other operating revenues (Note 2)	<b>73,071</b>	70,981	47,296
Earnings from jointly controlled entities - after interest and tax	<b>403</b>	350	220
Earnings from associates - after interest and tax	<b>763</b>	696	285
Interest and other income	<b>142</b>	241	203
Gains on sale of businesses and fixed assets	<b>38</b>	1,368	81
<b>Total revenues and other income</b>	<b>74,417</b>	73,636	48,085
Purchases	<b>51,641</b>	50,201	30,777
Production and manufacturing expenses (Note 3)	<b>5,740</b>	6,040	5,894
Production and similar taxes (Note 3)	<b>1,276</b>	1,084	674
Depreciation, depletion and amortization	<b>2,996</b>	3,200	2,823
Impairment and losses on sale of businesses and fixed assets	<b>164</b>	1,823	137
Exploration expense	<b>120</b>	272	119
Distribution and administration expenses	<b>3,020</b>	3,979	3,349
Fair value (gain) loss on embedded derivatives	<b>(146)</b>	103	(186)
<b>Profit before interest and taxation</b>	<b>9,606</b>	6,934	4,498
Finance costs	<b>238</b>	252	318
Net finance (income) expense relating to pensions and other post-retirement benefits	<b>(10)</b>	50	50
<b>Profit before taxation</b>	<b>9,378</b>	6,632	4,130
Taxation	<b>3,190</b>	2,254	1,533
<b>Profit for the period</b>	<b>6,188</b>	4,378	2,597
<b>Attributable to</b>			
BP shareholders	<b>6,079</b>	4,295	2,562
Minority interest	<b>109</b>	83	35
	<b>6,188</b>	4,378	2,597
<b>Earnings per share - cents (Note 4)</b>			
Profit for the period attributable to BP shareholders			
Basic	<b>32.39</b>	22.90	13.69
Diluted	<b>31.99</b>	22.64	13.54

**Group statement of comprehensive income**

	<b>First quarter 2010</b>	<b>Fourth quarter 2009</b>	<b>First quarter 2009</b>
<b>\$ million</b>			
Profit for the period	<b>6,188</b>	4,378	2,597
Currency translation differences	<b>(526)</b>	(63)	(1,011)
Exchange (gains) losses on translation of foreign operations transferred to gain or loss on sales of businesses and fixed assets	-	(73)	-
Actuarial gain (loss) relating to pensions and other post-retirement benefits	-	(682)	-
Available-for-sale investments marked to market	<b>(93)</b>	168	74
Available-for-sale investments - recycled to the income statement	-	-	2
Cash flow hedges marked to market	<b>(162)</b>	39	(211)
Cash flow hedges - recycled to the income statement	<b>(94)</b>	(122)	239
Cash flow hedges - recycled to the balance sheet	<b>13</b>	4	71
Taxation	<b>(119)</b>		