



# Refining & Marketing Accounting Policy Team

## Certificate of Completion

is hereby granted to

Frank Linde

for successfully completing

Accounting for Joint Arrangements

in

Bochum

A group-live course in the field of

Accounting

Objectives

Participants will be able to demonstrate an understanding of the principles of accounting for joint arrangements; to analyse and classify their arrangements according to the requirements of IFRS 11 after consulting the Accounting Policy Team and to implement the appropriate accounting treatments.

on

28<sup>th</sup> March 2012

(One training day)

A handwritten signature in black ink, appearing to read 'M O'Sullivan'.

**Mike O'Sullivan**, Deputy CFO, Refining & Marketing

A handwritten signature in black ink, appearing to read 'Roger Harrington'.

**Roger Harrington**, Chief Accounting Officer