

A person in a yellow shirt stands on a grassy hill, taking a photo of a lake and mountains. The scene is a wide landscape with a blue lake, green hills, and mountains in the background under a blue sky with clouds.

# Klimainformasjon i finansregnskapet

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10. juni 2024

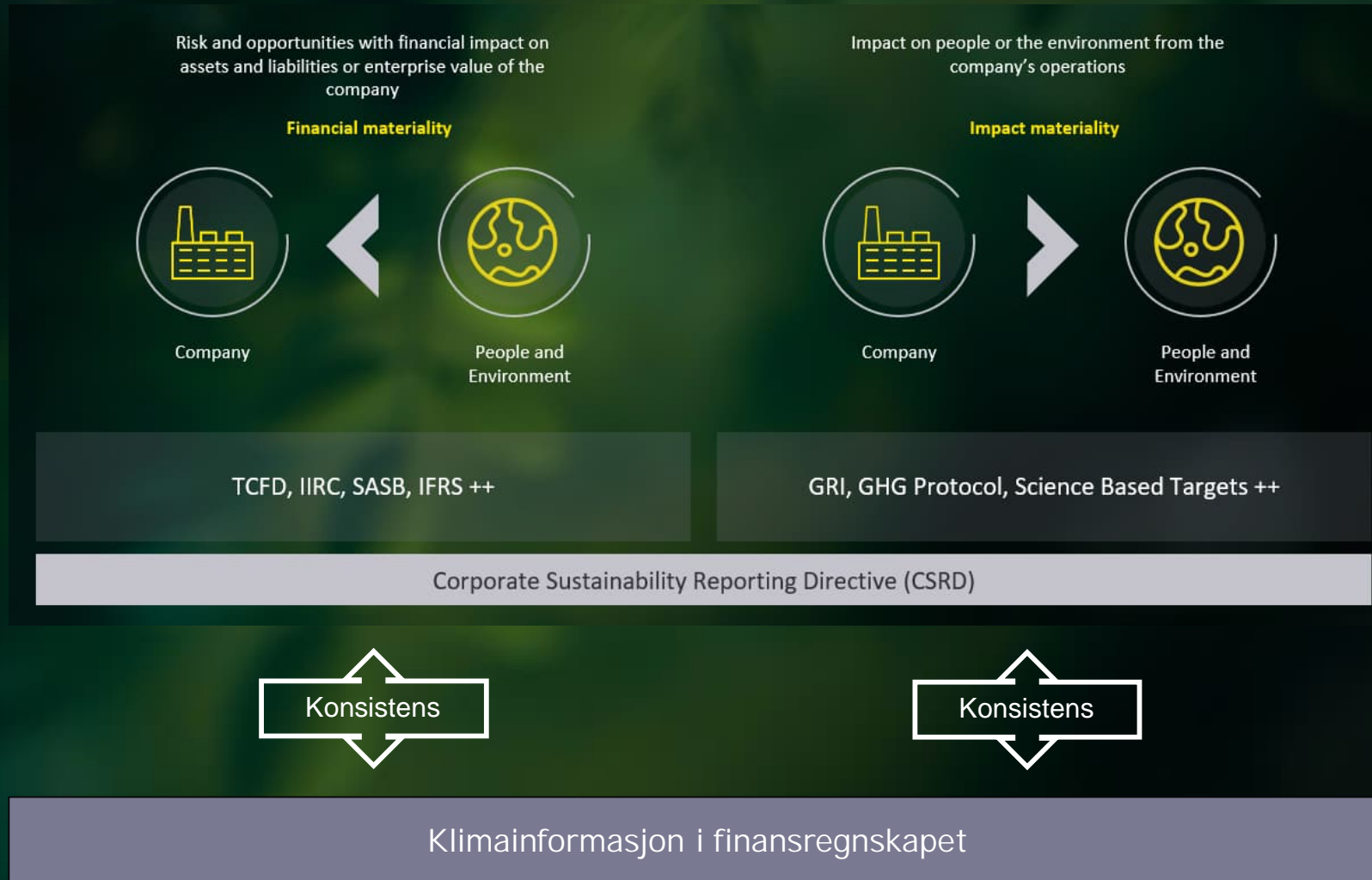
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The better the question. The better the answer.  
The better the world works.

**EY**

Building a better  
working world

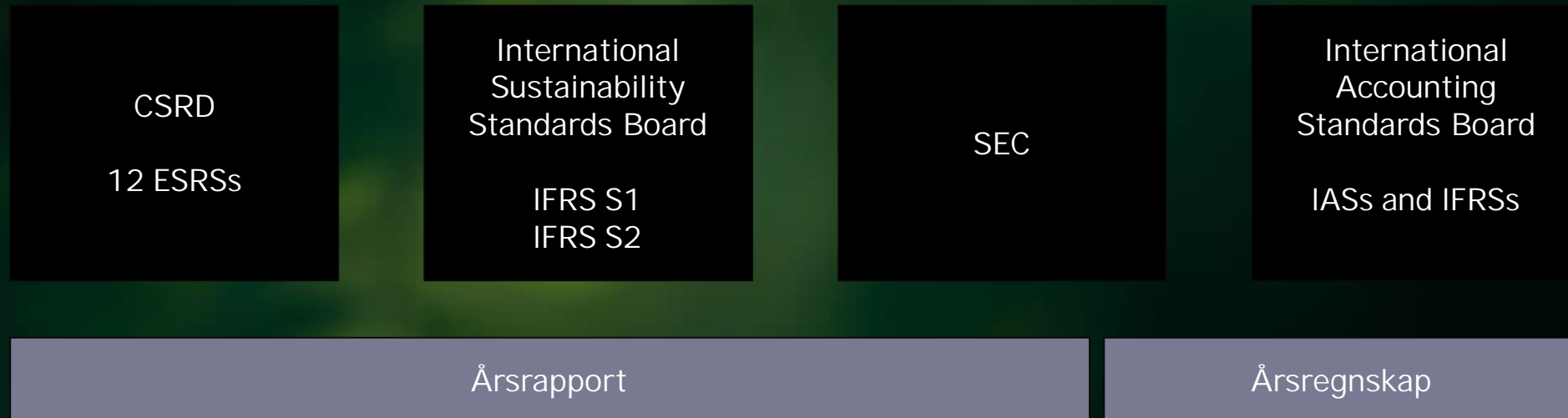


# Avklaringer



# Standardsetting og lovkrav

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# Rapportering etter IFRS

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- ▶ Klimarelatert forhold kan påvirke en rekke områder i årsregnskapet
- ▶ Ingen særskilte rapporteringskrav etter IFRS
  - IAS 1 Presentasjon av finansregnskap (blir erstattet av IFRS 18)
- ▶ Forventer utvikling, men da trolig ved endring av eksisterende relevante standarder

*European Securities and Markets Authority (ESMA)*

"... consistent treatment of climate-related matters across the annual financial report is a key element to mitigate the risk of greenwashing."

# Generelle krav i IAS 1

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## IAS 1.112

"The notes shall:

- a) present information about the basis of preparation of the financial statements and the specific accounting policies used in accordance with paragraphs 117-124;
- b) disclose the information required by IFRSs that is not presented elsewhere in the financial statements; and
- c) provide information that is not presented elsewhere in the financial statements but is relevant to an understanding of any of them"

## IAS 1.125

"An entity shall disclose information about the assumptions it makes about the future, and other major sources of estimation uncertainty at the end of the reporting period, that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year. In respect of those assets and liabilities, the notes shall include details of:

- a) their nature, and
- b) their carrying amount as at the end of the reporting period."

## IAS 1.129

"An entity presents the disclosures in paragraph 125 in a manner that helps users of financial statements to understand the judgements that management makes about the future and about other sources of estimation uncertainty. The nature and extent of the information provided vary according to the nature of the assumption and other circumstances."

# Utvikling

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2019

0

1

0

2023

17

18

37

# Utvalgte relevante områder i finansregnskapet

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Regnskaps-  
prinsipper

IAS 1

Anleggsmidler

IAS 16

Reserver

RL 7-34  
Oslo Børs

Nedskrivninger

IFRS 6  
IAS 36

Forpliktelser

IAS 37

Finansposter

IAS 39  
IFRS 9

Estimatusikkerhet

*Konsistens!*

# Anleggsmidler og reserver

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Levetid

- ▶ Eksterne krav om investeringer av miljø- eller sikkerhetsmessige grunner
- ▶ Utfasing av teknologi som følge av lovendringer
- ▶ Ny teknologi
- ▶ Grønn teknologi blir mer konkurransedyktig
- ▶ Anleggsmidler blir skadet som følge av ekstremvær

Residualverdi

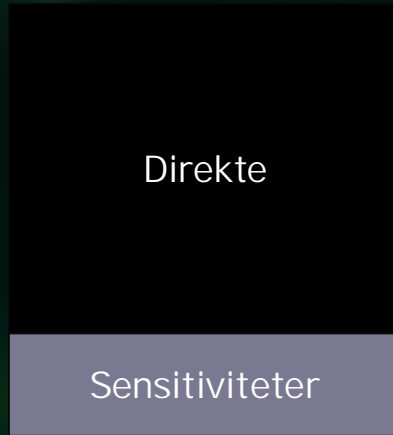
Reserve-  
rapportering

- ▶ Forventet etterspørsel etter olje/gass
- ▶ Scenarier for nedstengning av petroleumsvirksomhet

Sensitiviteter



# Nedskrivningsvurderinger



- ▶ Bøter for klimaskadelige aktiviteter
- ▶ Endring i etterspørsel, legalt rammeverk
- ▶ Økte priser for CO<sub>2</sub> kvoter
- ▶ Endring i teknologi som krever store investeringer fremover
- ▶ Strandede eiendeler (inkl letevirkosomhet)
- ▶ Forventninger fra stakeholders



IAS 36.33a

"Base cash flow projections on reasonable and supportable assumptions that represent management's best estimate of the range of economic conditions that will exist over the remaining useful life of the asset. Greater weight shall be given to external evidence."

Konsistens!

# Forpliktelse

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Fjernings-  
forpliktelse

Sensitiviteter

- ▶ Tidspunkt for fjerning

Net zero

IFRIC  
Agenda decision

- ▶ «Constructive obligation»
- ▶ «Past event»
- ▶ «Future action required»

# Sensiviteter knyttet opp mot uttalt strategi(?)

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Anleggsmidler

Reserver

Nedskrivninger

Forpliktelser



Sensiviteter(?)



# Utvikling videre

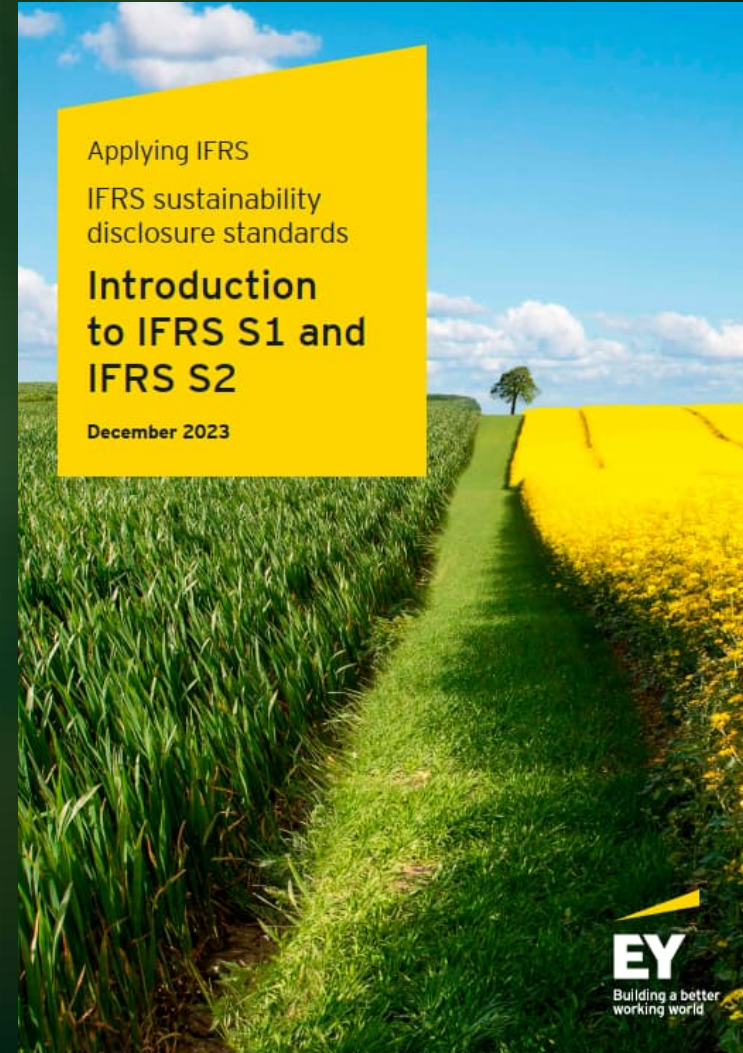
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- ▶ Fortsatt utvidelse av rapporteringsområder – samspill med CSRD (husk konsistens!)
- ▶ Mer sensitiviteter(?)
- ▶ Forholdet til «non-financial data»
- ▶ Økende oppmerksomhet fra tilsynsmyndigheter
- ▶ Økte krav i regnskapsstandarder



# Publikasjoner

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A person in a yellow shirt stands on a dirt path, taking a photo of a vast landscape. The landscape features a large blue lake, green hills, and mountains under a blue sky with clouds. A yellow-bordered box is overlaid on the left side of the image.

Takk for  
oppmerksomheten  
Spørsmål?

■ ■ ■  
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