

CSRD – erfaringer etter implementering

Kristiansand Symposium 2025
Norsk Oljeregnskap- og skattesymposium
11. juni 2025

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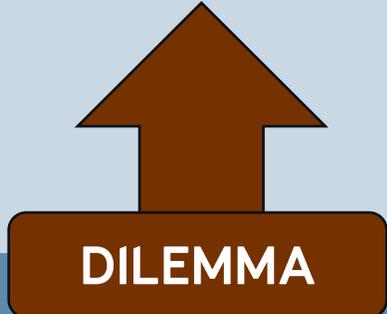
STANDARD SETTER

«At the start, be practical and reporting will improve over time»

May 2024, Alexandra Jour-Schroeder, Deputy Director, DG Fisma, EU Commission

«Do your best»

«Follow the rules»



Collaboration

Sustainability report



New RULES

INTERPRETATIONS



Lessons learned

Invest in the DMA

Apply materiality

Scoping

Storytelling

- Understand the requirements
- Structure and content of the report (incl # of pages)
- Process understanding and improvement
- Data quality
- Digitalization
 - Data capture/storage/reporting
 - User interface
- Internal control over sustainability reporting





Reporting boundaries

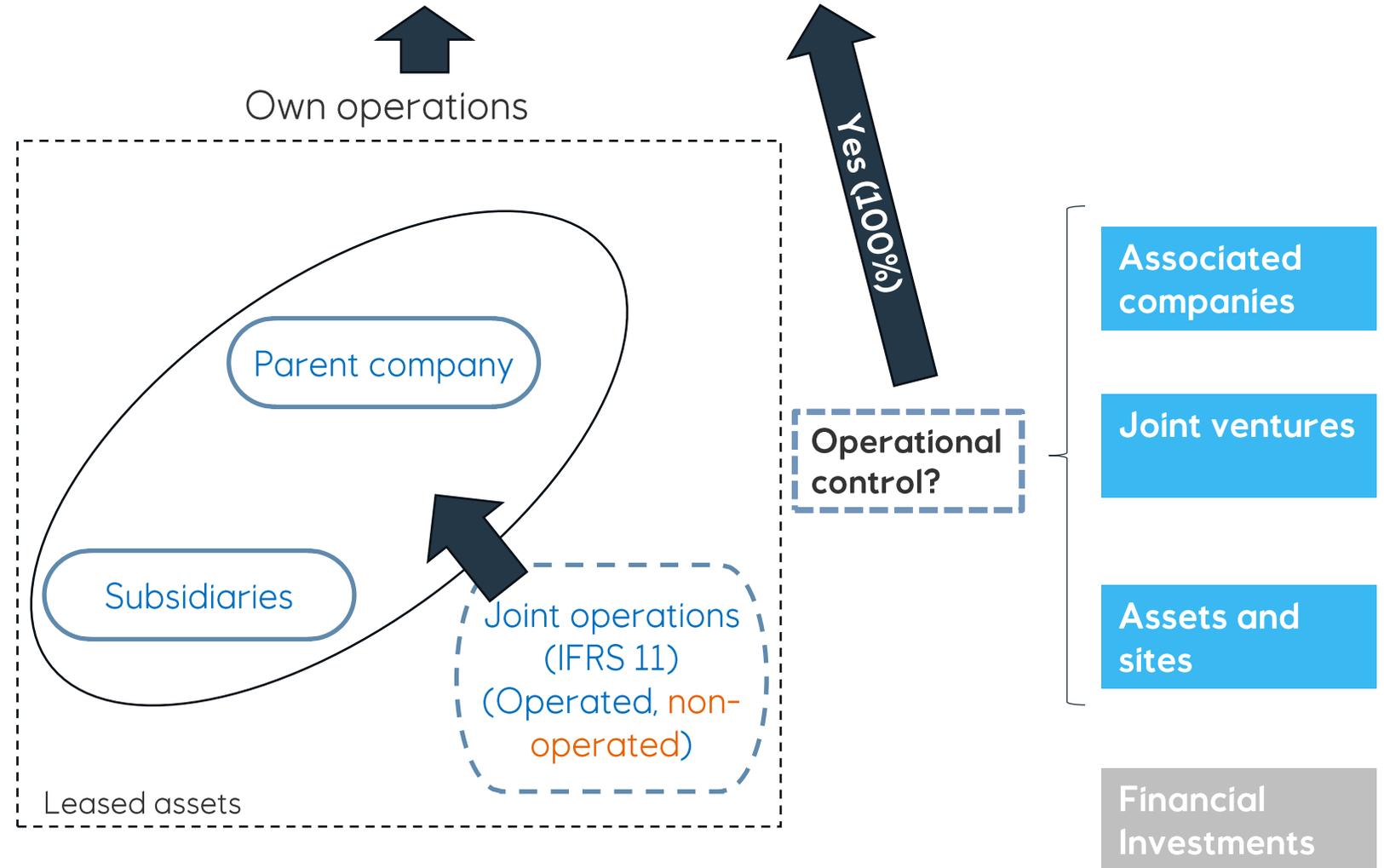
Own operations

Operational control

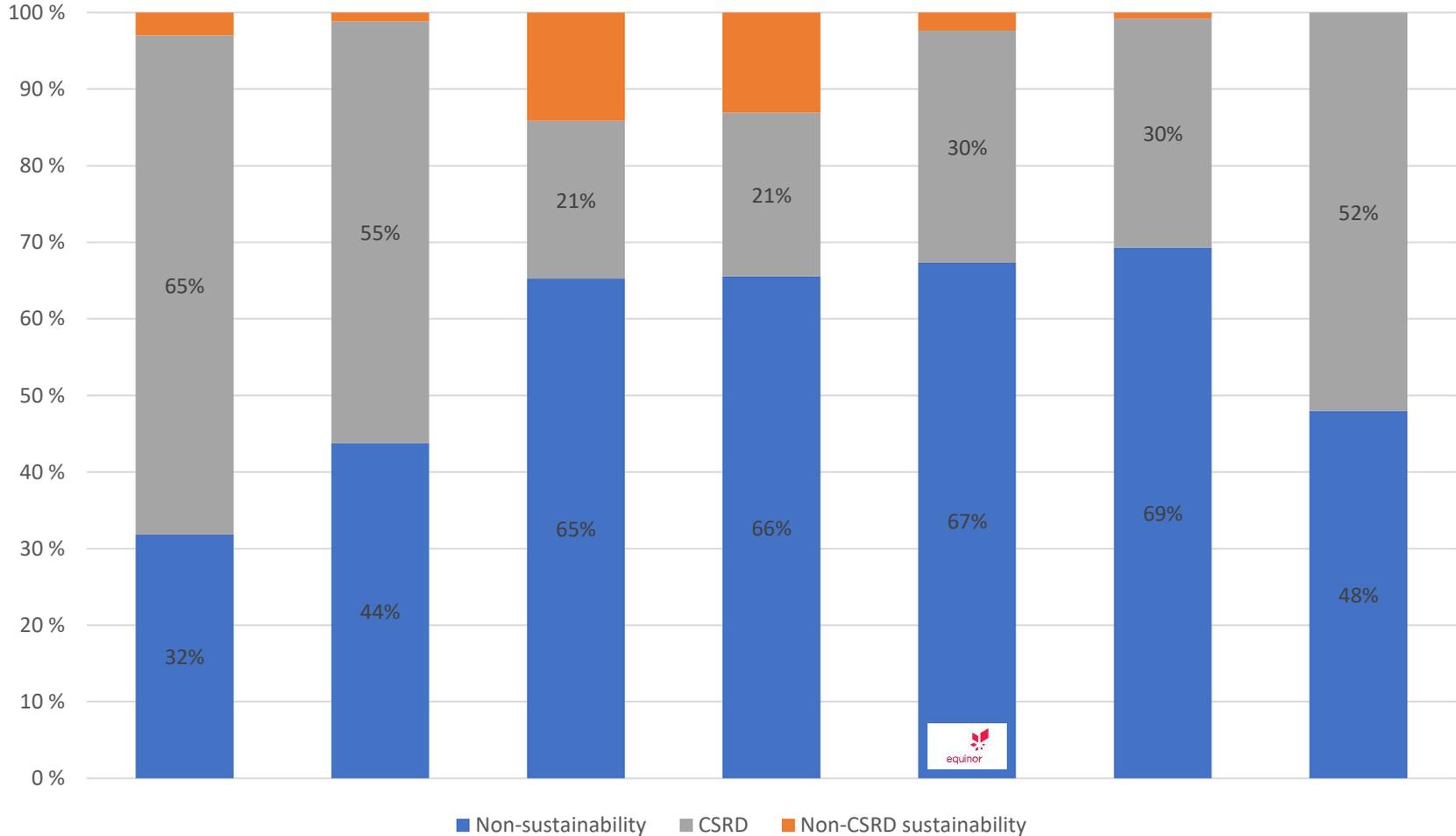
Value chain



What is included in the reporting boundary?

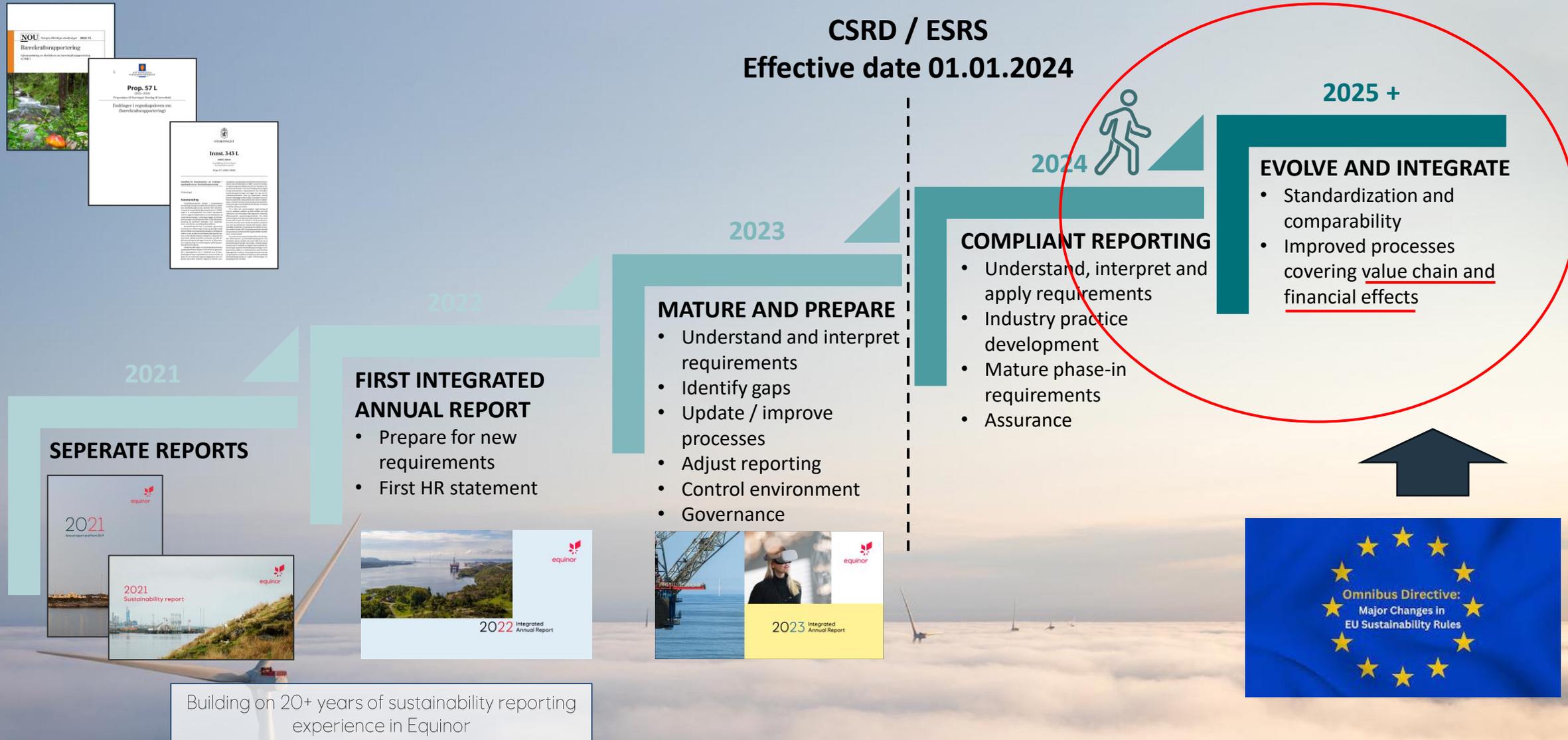


- Sustainability as a percentage of total Annual Report content



CSRD / ESRS compliance journey

Equinor has been on a journey to become compliant with CSRD / ESRS since 2021





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