

# CSRD – erfaringer etter implementering

Kristiansand Symposium 2025  
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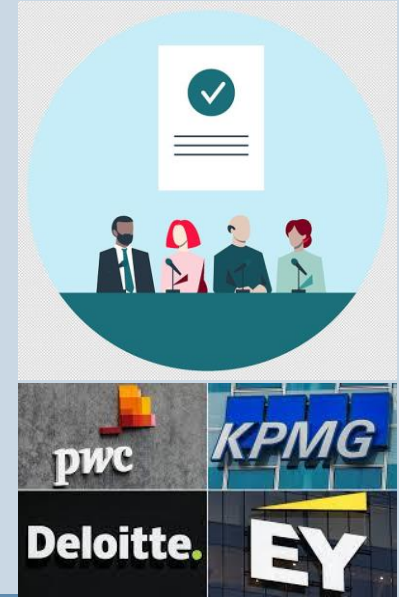
## STANDARD SETTER

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

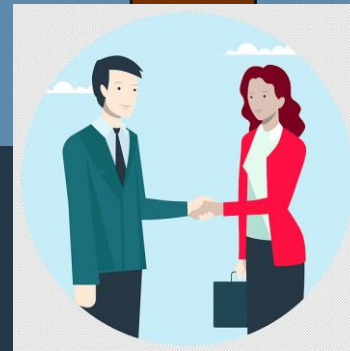
May 2024, Alexandra Jour-Schroeder, Deputy Director, DG Fisma, EU Commission

«Do your best»

«Follow the rules»



DILEMMA



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

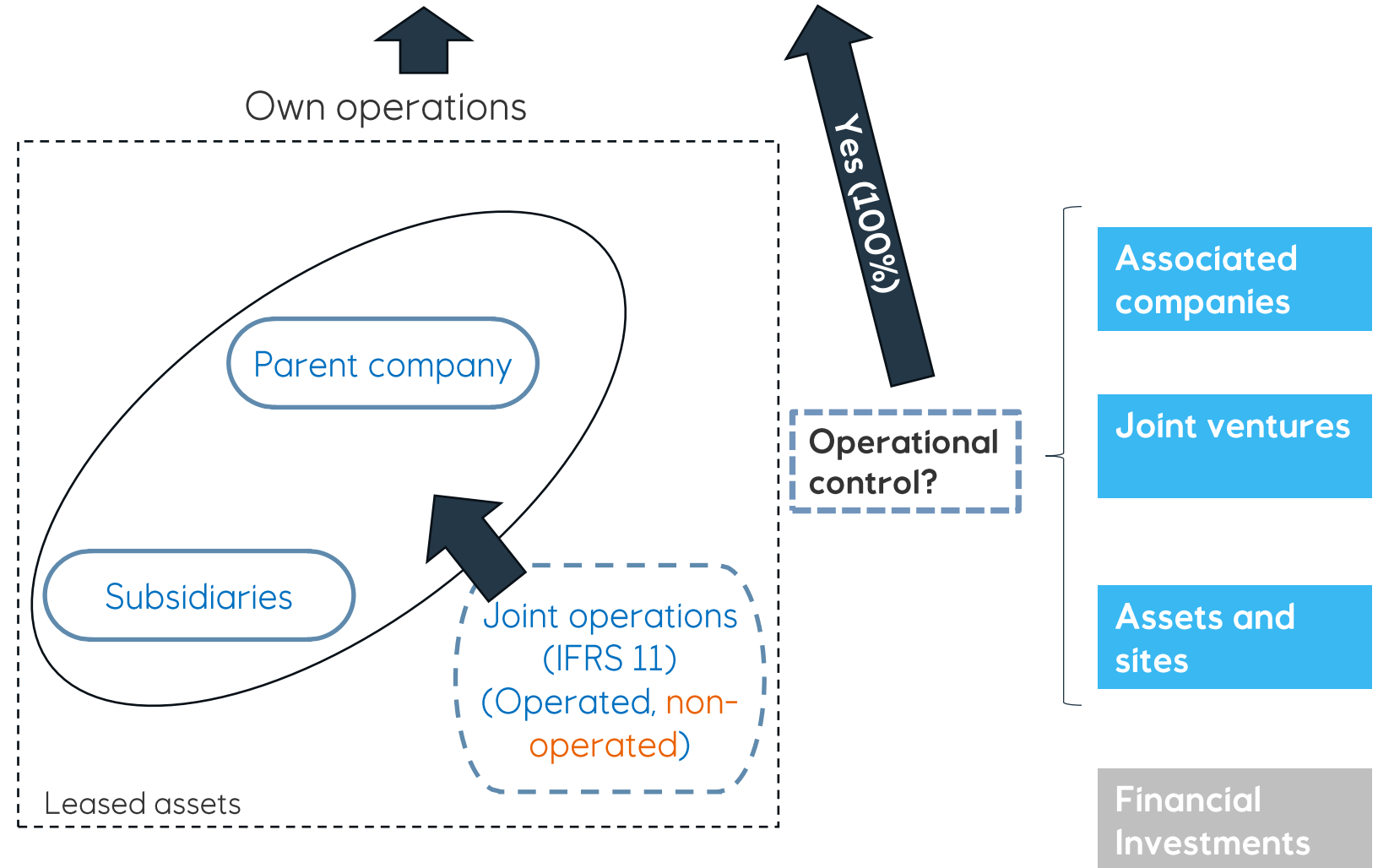
Own operations

Operational control

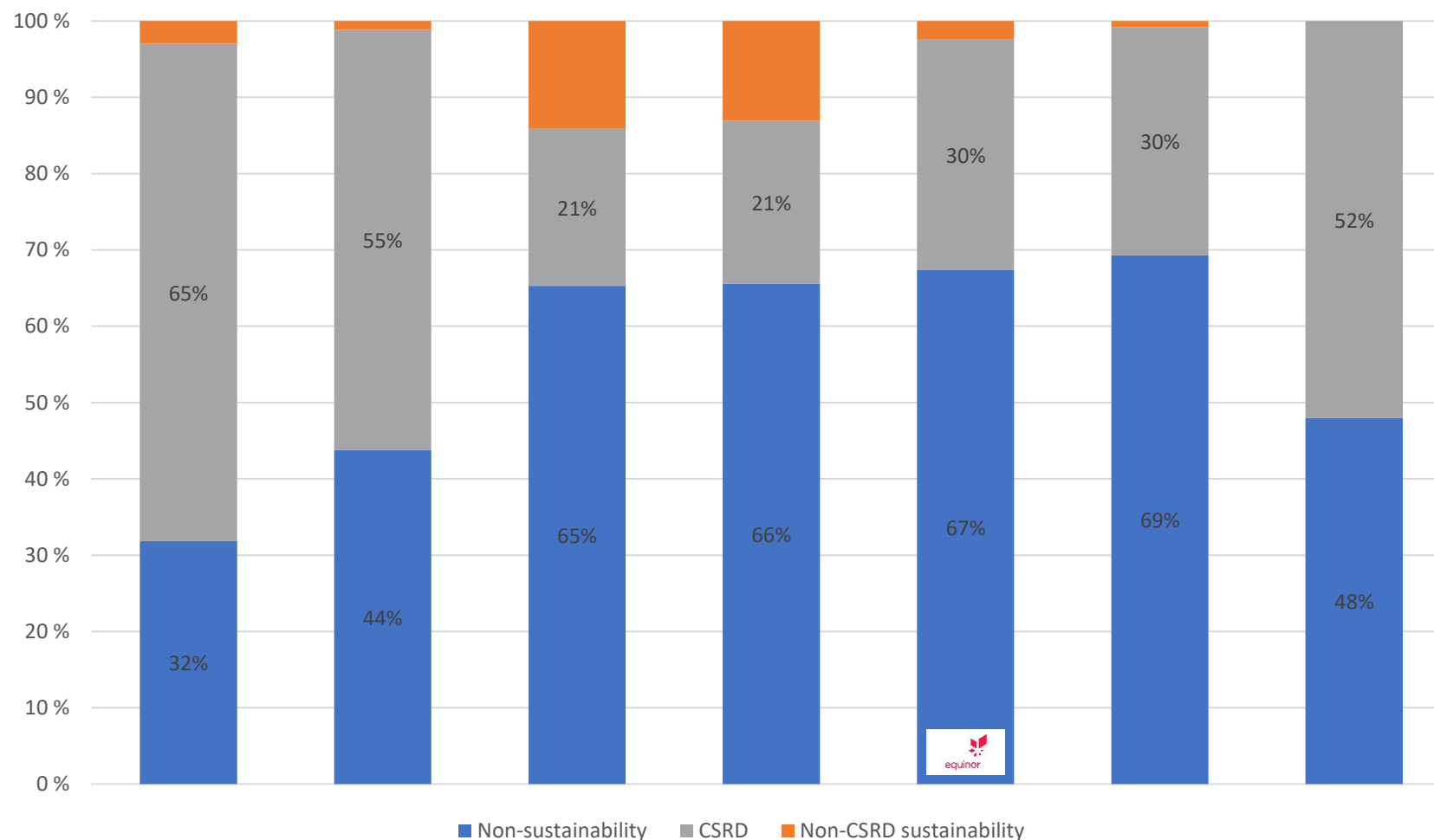
Value chain



## 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

