

Global Reporting Initiative (GRI) and World Economic Forum's (WEF) Stakeholder Capitalism Metrics Content Index

Abbreviations

- SR-Sustainability Report 2021
- SPD-Sustainability performance data (datahub)
- AR-Annual Report 2021
- EP-Energy Perspectives 2021
- CDP- Equinor CDP response 2021

GRI disclosure No.	GRI disclosure description	WEF theme	WEF core metrics and disclosure	Equinor reference	Boundary	Assured by third party	Part omitted	Reason	Explanation
100 series (Universal standards)									
Organisational disclosures									
102-1	102-1 Name of the organization			SR Page 2	Equinor group	Yes, limited assurance			
102-2	102-2 Activities, brands, products, and services			AR 2.2 Business overview; SR page 7	Equinor group	Yes, limited assurance			
102-3	102-3 Location of headquarters			Forusbeen 50, 4035 Stavanger, Norway	Equinor group	Yes, limited assurance			
102-4	102-4 Location of operations			AR 2.2 Business overview	Equinor group	Yes, limited assurance			
102-5	102-5 Ownership and legal form			AR 3.4 Equal treatment of shareholders and transactions with close associates	Equinor group	Yes, limited assurance			
102-6	102-6 Markets served			AR 2.1 Strategy and market overview	Equinor group	Yes, limited assurance			
102-7	102-7 Scale of the organization			AR 2.2 Business overview	Equinor group	Yes, limited assurance			
102-8	102-8 Information on employees and other workers			AR 2.15 Our people; SR Page 48-52	Equinor group	Yes, limited assurance			
Equinor own disclosure	Number of permanent employees by region (home country basis)			SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
Equinor own disclosure	Number of permanent employees per country (home country basis)			SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
102-9	102-9 Supply chain			equinor.com/en/supply-chain.html	Equinor group	Yes, limited assurance			
102-10	102-10 Significant changes to the organization and its supply chain			AR 2.2 Business overview	Equinor group	Yes, limited assurance			
102-11	102-11 Precautionary Principle or approach			SR page 37	Equinor group	Yes, limited assurance			
102-12	102-12 External initiatives			SR Page 2, 13, 14, 15, 19, 37, 38, 50, 54, 56, 64, 68	Equinor group	Yes, limited assurance			
102-13	102-13 Membership of associations			SR Page 15	Equinor group	Yes, limited assurance			
Strategy									
102-14	102-14 Statement from senior decision-maker			SR Page 5	Equinor group	Yes, limited assurance			
102-15	102-15 Key impacts, risks, and opportunities	Risk and opportunity oversight	Integrating risk and opportunity into business process	SR Page 7-10, 13, 17, 19-20, 37, 43, 50, 54, 59, 64	Equinor group	Yes, limited assurance			
Ethics and integrity									
102-16	102-16 Values, principles, standards, and norms of behavior			SR Page 11, 54, 64; Equinor book ¹ ; Equinor Code of conduct ²	Equinor group	Yes, limited assurance			

GRI disclosure No.	GRI disclosure description	WEF theme	WEF core metrics and disclosure	Equinor reference	Boundary	Assured by third party	Part omitted	Reason	Explanation
102-17	102-17 Mechanisms for advice and concerns about ethics	Ethical behaviour	Protected ethics advice and reporting mechanisms	SR Page 63-66; Equinor book ¹	Equinor group	Yes, limited assurance			
Governance									
102-18	102-18 Governance structure			SR Page 12	Equinor group	Yes, limited assurance			
102-19	102-19 Delegating authority			SR Page 12	Equinor group	Yes, limited assurance			
102-20	102-20 Executive-level responsibility for economic, environmental, and social topics			SR Page 12	Equinor group	Yes, limited assurance			
102-21	102-21 Consulting stakeholders on economic, environmental, and social topics	Stakeholder engagement	Material issues impacting stakeholders	SR Page 9-10, 14, 15, 19, 26, 29, 36, 42, 56, 57, 59-60, 64	Equinor group	Yes, limited assurance			
102-22	102-22 Composition of the highest governance body and its committees	Quality of governing body	Governance body composition	AR 3.8 Corporate assembly, board of directors and management	Equinor group	Yes, limited assurance			
102-23	102-23 Chair of the highest governance body			AR 3.8 Corporate assembly, board of directors and management	Equinor group	Yes, limited assurance			
102-24	102-24 Nominating and selecting the highest governance body			AR 3.7 Nomination committee	Equinor group	Yes, limited assurance			
102-25	102-25 Conflicts of interest			AR 3.9 The work of the board of directors	Equinor group	Yes, limited assurance			
102-26	102-26 Role of highest governance body in setting purpose, values, and strategy	Governing purpose	Setting purpose	AR 3.0 Board statement on corporate governance AR 3.1 Implementation and reporting	Equinor group	Yes, limited assurance			
102-31	102-31 Review of economic, environmental, and social topics			AR 3.9 The work of the board of directors SR Page 12-13	Equinor group	Yes, limited assurance			
102-32	102-32 Highest governance body's role in sustainability reporting			SR Page 12, 68 The CEO is the highest body to approve the Sustainability report.	Equinor group	Yes, limited assurance			
102-33	102-33 Communicating critical concerns			SR page 64-66, Critical concerns can be reported to BoD's Safety, Sustainability and Ethics Committee and the BoD's Audit Committee as described in the instructions for these committees on Equinor.com (https://www.equinor.com/en/about-us/board-of-directors.html)	Equinor group	Yes, limited assurance			
102-34	102-34 Nature and total number of critical concerns			SR page 10, 66	Equinor group	Yes, limited assurance			
102-35	102-35 Remuneration policies			AR 3.11 Remuneration to the board of directors and corporate assembly AR 3.12 Remuneration to the corporate executive committee	Equinor group	Yes, limited assurance			
102-36	102-36 Process for determining remuneration			AR 3.11 Remuneration to the board of directors and corporate assembly AR 3.12 Remuneration to the corporate executive committee	Equinor group	Yes, limited assurance			
102-37	102-37 Stakeholders' involvement in remuneration			AR 3.11 Remuneration to the board of directors and corporate assembly AR 3.12 Remuneration to the corporate executive committee	Equinor group	Yes, limited assurance			

GRI disclosure No.	GRI disclosure description	WEF theme	WEF core metrics and disclosure	Equinor reference	Boundary	Assured by third party	Part omitted	Reason	Explanation
Stakeholder engagement									
102-40	102-40 List of stakeholder groups			SR Page 9	Equinor group	Yes, limited assurance			
102-41	102-41 Collective bargaining agreements			Sustainability data hub: Social performance including workforce	Equinor group	Yes, limited assurance			
102-42	102-42 Identifying and selecting stakeholders			SR Page 9	Equinor group	Yes, limited assurance			
102-43	102-43 Approach to stakeholder engagement	Stakeholder engagement	Material issues impacting stakeholders	SR Page 9, Equinor book ¹ ; Equinor Code of conduct ²	Equinor group	Yes, limited assurance			
102-44	102-44 Key topics and concerns raised			SR Page 9-10 and throughout the report	Equinor group	Yes, limited assurance			
Reporting practice									
102-45	102-45 Entities included in the consolidated financial statements			AR 4.1 Consolidated financial statements of the Equinor group	Equinor group	Yes, limited assurance			
102-46	102-46 Defining report content and topic Boundaries			SR Page 2 and 68	Equinor group	Yes, limited assurance			
102-47	102-47 List of material topics	Stakeholder engagement	Material issues impacting stakeholders	SR Page 9-10	Equinor group	Yes, limited assurance			
102-48	102-48 Restatements of information			SR Page 45, 68	Equinor group	Yes, limited assurance			
102-49	102-49 Changes in reporting			SR Page 68	Equinor group	Yes, limited assurance			
102-50	102-50 Reporting period			SR Page 9. The reporting period is 01.01.2021 - 31.12.2021.	Equinor group	Yes, limited assurance			
102-51	102-51 Date of most recent report			19 March 2021	Equinor group	Yes, limited assurance			
102-52	102-52 Reporting cycle			Reporting cycle is annual.	Equinor group	Yes, limited assurance			
102-53	102-53 Contact point for questions regarding the report			SR Page 67	Equinor group	Yes, limited assurance			
102-54	102-54 Claims of reporting in accordance with the GRI Standards			SR Page 2, 68	Equinor group	Yes, limited assurance			
102-55	102-55 GRI content index			equinor.com/en/sustainability/reporting.html#reports	Equinor group	Yes, limited assurance			
102-56	102-56 External assurance			SR Page 68, 77-78	Equinor group	Yes, limited assurance			
GRI Management approach - Climate change & energy transition									
103-1	Explanation of the material topic and its Boundary			SR page 9-10, 17-18, 68	Equinor group	Yes, limited assurance			
103-2	The management approach and its components			SR page 3, 11-14, 18-19, 23-24, 28-29, 33	Equinor group	Yes, limited assurance			
103-3	Evaluation of the management approach			SR page 4, 26, 32, 34	Equinor group	Yes, limited assurance			
		Climate change	TCFD implementation	SR Page 75-76 - TCFD reference index	Equinor group	Yes, limited assurance			
GRI Management approach - Environment									
103-1	Explanation of the material topic and its Boundary			SR page 9-10, 36-37, 68	Equinor group	Yes, limited assurance			
103-2	The management approach and its components			SR page 3, 37	Equinor group	Yes, limited assurance			
103-3	Evaluation of the management approach			SR page 4, 40	Equinor group	Yes, limited assurance			
GRI Management approach -Health, safety and security									
103-1	Explanation of the material topic and its Boundary			SR page 9-10, 42-44, 68	Equinor group	Yes, limited assurance			
103-2	The management approach and its components			SR page 3, 43-44	Equinor group	Yes, limited assurance			
103-3	Evaluation of the management approach			SR page 4, 47	Equinor group	Yes, limited assurance			

GRI disclosure No.	GRI disclosure description	WEF theme	WEF core metrics and disclosure	Equinor reference	Boundary	Assured by third party	Part omitted	Reason	Explanation
GRI Management approach - Workforce for future									
103-1	Explanation of the material topic and its Boundary			SR page 9-10, 49-50, 68	Equinor group	Yes, limited assurance			
103-2	The management approach and its components			SR page 3, 50	Equinor group	Yes, limited assurance			
103-3	Evaluation of the management approach			SR page 4, 52	Equinor group	Yes, limited assurance			
GRI Management approach - Respecting the rights of people									
103-1	Explanation of the material topic and its Boundary			SR page 9-10, 54, 68	Equinor group	Yes, limited assurance			
103-2	The management approach and its components			SR page 3, 54	Equinor group	Yes, limited assurance			
103-3	Evaluation of the management approach			SR page 4, 57	Equinor group	Yes, limited assurance			
GRI Management approach - Socio-economic impact									
103-1	Explanation of the material topic and its Boundary			SR page 9-10, 59-60, 68	Equinor group	Yes, limited assurance			
103-2	The management approach and its components			SR page 3, 59-60	Equinor group	Yes, limited assurance			
103-3	Evaluation of the management approach			SR page 4, 61	Equinor group	Yes, limited assurance			
GRI Management approach - Integrity and anti-corruption									
103-1	Explanation of the material topic and its Boundary			SR page 9-10, 63-65, 68	Equinor group	Yes, limited assurance			
103-2	The management approach and its components			SR page 3, 64-65	Equinor group	Yes, limited assurance			
103-3	Evaluation of the management approach			SR page 4, 66	Equinor group	Yes, limited assurance			
200 series (Economic topics)									
201 - Economic Performance									
201-1	201-1 Direct economic value generated and distributed	Employment and wealth generation Community and social vitality	Economic contribution Total tax paid	SR page 61; AR 5.4 Report on payments to governments	Equinor group	Yes, limited assurance	WEF: Financial assistance received from the government: total monetary value of financial assistance received by the organization from any government during the reporting period.	Information unavailable	
		Employment and wealth generation	Financial investment contribution	SR page 61; AR 5.4 Report on payments to governments	Equinor group	Yes, limited assurance			
Equinor own disclosure	Host government production entitlement			AR 5.4 Report on payments to governments	Equinor group	Yes, limited assurance			
Equinor own disclosure	Bonuses, royalties and fees			AR 5.4 Report on payments to governments	Equinor group	Yes, limited assurance			
Equinor own disclosure	Total employee costs (including salaries, pensions, payroll tax, other compensations)			SPD: Economic	Equinor group	Yes, limited assurance			
Equinor own disclosure	New Energy Solutions - gross capital expenditure			SR page 31; SPD: Economic	Equinor group	Yes, limited assurance			

GRI disclosure No.	GRI disclosure description	WEF theme	WEF core metrics and disclosure	Equinor reference	Boundary	Assured by third party	Part omitted	Reason	Explanation
Equinor own disclosure	R&D expenditure on low-carbon projects (total)	Innovation of better products and services	Total R&D expenses (\$)	SPD: Climate	Equinor group	Yes, limited assurance			
Equinor own disclosure	R&D expenditure to new energy solutions and energy efficiency (share of total)	Innovation of better products and services	Total R&D expenses (\$)	SR page 31; SPD: Climate	Equinor group	Yes, limited assurance			
Equinor own disclosure	Corporate sponsorships spend			SPD: Economic	Equinor ASA	Yes, limited assurance			
Equinor own disclosure	Corporate donations spend			SPD: Economic	Equinor ASA	Yes, limited assurance			
Equinor own disclosure	Total social investments spend (excl. Norway and Denmark)			SPD: Economic	Equinor group	Yes, limited assurance			
Equinor own disclosure	Voluntary			SPD: Economic	Equinor group	Yes, limited assurance			
Equinor own disclosure	Contractual obligations			SPD: Economic	Equinor group	Yes, limited assurance			
201-2	201-2 Financial implications and other risks and opportunities due to climate change			SR Page 19, 20 and 22	Equinor group	Yes, limited assurance			
Equinor own disclosure	NPV effect of International Energy Association (IEA) Stated policies scenario			SR page 22	Equinor group	Yes, limited assurance			
Equinor own disclosure	NPV effect of IEA Announced pledges scenario			SR page 22	Equinor group	Yes, limited assurance			
Equinor own disclosure	NPV effect of IEA Sustainable development scenario			SR page 22	Equinor group	Yes, limited assurance			
Equinor own disclosure	NPV effect of IEA Net zero scenario			SR page 22	Equinor group	Yes, limited assurance			
Equinor own disclosure	Minimum internal carbon price			SR page 22	Equinor group	Yes, limited assurance			
201-3	201-3 Defined benefit plan obligations and other retirement plans			AR 4.1 Consolidated financial statements of the Equinor group	Equinor group	Yes, limited assurance			
202 - Market Presence									
202-2	202-2 Proportion of senior management hired from the local community			SPD Social performance including workforce	Equinor group	Yes, limited assurance			
203 - Indirect Economic Impacts									
203-2	203-2 Significant indirect economic impacts			SR page 61; AR 5.4 Report on payments to governments	Equinor group	Yes, limited assurance			
204 - Procurement Practices									
204-1	204-1 Proportion of spending on local suppliers			SR page 61 SPD: Economic	Equinor group	Yes, limited assurance			
205 - Anti-corruption									
205-1	205-1 Operations assessed for risks related to corruption			SR page 62-66. Significant risks are summarised in AR 2.12 Risk review. All Business Areas performed risk assessment according to Equinor requirements, relevant for corruption risk assessments.	Equinor group	Yes, limited assurance			

GRI disclosure No.	GRI disclosure description	WEF theme	WEF core metrics and disclosure	Equinor reference	Boundary	Assured by third party	Part omitted	Reason	Explanation
205-3	205-3 Confirmed incidents of corruption and actions taken	Ethical behaviour	Anti-corruption	SR page 66	Equinor group	Yes, limited assurance	WEF: Total percentage of governance body members, employees and business partners who have received training on the organization's anti-corruption policies and procedures, broken down by region.	Information unavailable	Will be considered reported for 2022.
206 - Anti-competitive Behavior									
206-1	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices			No legal actions in 2021.	Equinor group	Yes, limited assurance			
300 series (Environmental topics)									
301 - Materials									
Equinor own disclosure	Hydraulic fracking chemicals use			SPD: Environment and climate	Operational control	Yes, limited assurance			
302 - Energy									
302-1	Energy consumption within the organization			<p>SPD: Environment and climate</p> <p>b. Fuel consumption from renewable sources: 0 TWh c iii. Cooling consumption: 0 TWh d iii. Cooling sold: 0 TWh d iv. Steam sold: 0 TWh</p> <p>f. Standards, methodologies, assumptions, and/or calculation tools used: The amount of energy from fuel consumption is calculated by multiplying the quantity of fuels with the lower heating value of the fuel. The gross energy consumption from electricity is derived by back-calculating the electricity consumption to obtain the gross energy content of the fuel(s) required to generate that amount of electricity.</p> <p>g. Source of the conversion factors used: Gas: Asset specific gas composition analyses are performed to derive lower heating values. Electricity: IEA grid mix factors and US e-grid factors. Diesel: The LHV of diesel is determined by either local standards like produktforskriften from Klima- og miljødepartementet (https://lovdata.no/dokument/LTI/forskrift/2017-12-21-2398), or collected directly from supplier product specification sheets.</p>	Operational control	Yes, limited assurance			
Equinor own disclosure	Total gas and liquids production			SR Page 27	Equity basis	Yes, limited assurance			

GRI disclosure No.	GRI disclosure description	WEF theme	WEF core metrics and disclosure	Equinor reference	Boundary	Assured by third party	Part omitted	Reason	Explanation
Equinor own disclosure	Total gas and liquids production			SR Page 27	Operational control	Yes, limited assurance			
Equinor own disclosure	Renewable energy production			SR Page 27	Equity basis	Yes, reasonable assurance			
Equinor own disclosure	Renewables installed capacity			SPD – Economic	Operational control	Yes, limited assurance			
Equinor own disclosure	Renewable installed capacity			SR Page 31	Equity basis	Yes, reasonable assurance			
303 - Water and effluents (2018)									
303-1	Interactions with water as a shared resource			SR page 38, 40 Due to the abundant availability of freshwater for our Norwegian and Danish onshore plants, and the limited use of freshwater in our offshore operations, the material withdrawal of freshwater is related to our US onshore operations only.	Operational control	Yes, limited assurance			
303-2	Management of water discharge-related impacts			SR page 36-37	Operational control	Yes, limited assurance			
303-3	Water withdrawal	Freshwater availability	Water consumption and withdrawal in water-stressed areas	SR page 38. SPD: Environment and climate Water withdrawal for our US onshore operations is only from surface water sources.	Operational control	Yes, limited assurance			
304 - Biodiversity									
304-1	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Nature loss	Land use and ecological sensitivity	SR page 36-38 SPD: Environment and climate	Operational control	Yes, limited assurance	GRI 304-1 a v: Size of operational site in km2	Information unavailable	The method for calculating size of operational sites, including pipelines and subsea facilities is unestablished and potentially very complex. We will investigate opportunities for establishing reporting for this in 2022.

GRI disclosure No.	GRI disclosure description	WEF theme	WEF core metrics and disclosure	Equinor reference	Boundary	Assured by third party	Part omitted	Reason	Explanation
305 - Emissions									
305-1	305-1 Direct (Scope 1) GHG emissions	Climate change	Greenhouse gas (GHG) emissions	<p>SR Page 27 SPD: Environment and climate</p> <p>c: No biogenic CO2 emissions within Equinor scope 1 emissions.</p> <p>d: Absolute scope 1 emissions are reported for the current year.</p> <p>e: Most of Equinor's CO2 emissions (about 85%) is from from combustion of gas , either in turbines or as flared gas. The emissions factors are site-specific and determined from gas composition analyses. About 10% of CO2 emissions are from the combustion of diesel. The emissions factor for diesel is determined by local or national guidelines.</p> <p>About 60% of our CH4 emissions are from fugitives and cold venting. Depending on local regulations, or whether you are onshore or offshore, these emissions are determined by area measurements, equipment measurements, modelling, flowmeters (for cold vents), OGI leak/no-leak, or using facility level activity data and standard emissions factors. The rest of the CH4 emissions are from combustion or flare, for the most part determined by using activity data (gas consumed), along with emisions factors as set forth by local and national guidelines. Equinor applies a GWP of 25 for methane.</p> <p>f: Equinor reports on both operational control and equity as specified in SR.</p> <p>g: The following main guidelines and standards are applied for determining GHG emissions: NOROG 044 – Recommended guidelines for emission and discharge reporting API - GHG Compendium 2009 EPA - Subpart W ISO 6976 - Natural gas</p>	Operational control	Yes, limited assurance			
Equinor own disclosure	Scope 1 GHG emissions	Climate change	Greenhouse gas (GHG) emissions	SR Page 27; SPD: Environment and climate.	Operational control	Yes, reasonable assurance			
Equinor own disclosure	CO2 emissions (Scope 1)	Climate change	Greenhouse gas (GHG) emissions	SR Page 27; SPD: Environment and climate.	Operational control	Yes, reasonable assurance			
Equinor own disclosure	CO2 emissions excl. flaring	Climate change	Greenhouse gas (GHG) emissions	SPD: Environment and climate	Operational control	Yes, limited assurance			
Equinor own disclosure	CO2 emissions from flaring	Climate change	Greenhouse gas (GHG) emissions	SPD: Environment and climate	Operational control	Yes, limited assurance			
Equinor own disclosure	CO2 emissions from upstream operations	Climate change	Greenhouse gas (GHG) emissions	SPD: Environment and climate	Operational control	Yes, limited assurance			

GRI disclosure No.	GRI disclosure description	WEF theme	WEF core metrics and disclosure	Equinor reference	Boundary	Assured by third party	Part omitted	Reason	Explanation
Equinor own disclosure	CO2 emissions from midstream operations	Climate change	Greenhouse gas (GHG) emissions	SPD: Environment and climate	Operational control	Yes, limited assurance			
Equinor own disclosure	CO2 emissions from other operations	Climate change	Greenhouse gas (GHG) emissions	SPD: Environment and climate	Operational control	Yes, limited assurance			
Equinor own disclosure	CH4 emissions	Climate change	Greenhouse gas (GHG) emissions	SR Page 27; SPD: Environment and climate.	Operational control	Yes, reasonable assurance			
Equinor own disclosure	Hydrocarbons flared			SR Page 27; SPD: Environment and climate.	Operational control	Yes, limited assurance			
Equinor own disclosure	Routine flaring (share of total)			SPD: Environment and climate	Operational control	Yes, limited assurance			
305-2	305-2 Energy indirect (Scope 2) GHG emissions	Climate change	Greenhouse gas (GHG) emissions	SR Page 27; SPD: Environment and climate.	Operational control	Yes, limited assurance			
Equinor own disclosure	Scope 2 GHG emissions (location based)	Climate change	Greenhouse gas (GHG) emissions	SR Page 27; SPD: Environment and climate.	Operational control	Yes, reasonable assurance			
Equinor own disclosure	Scope 2 GHG emissions (market based)	Climate change	Greenhouse gas (GHG) emissions	SR Page 27; SPD: Environment and climate.	Operational control	Yes, reasonable assurance			
305-3	305-3 Other indirect (Scope 3) GHG emissions	Climate change	Greenhouse gas (GHG) emissions	SR Page 27; SPD: Environment and climate.	Equity basis	Yes, limited assurance			
Equinor own disclosure	CO2 emissions	Climate change	Greenhouse gas (GHG) emissions	SR Page 27; SPD: Environment and climate.	Equity basis	Yes, limited assurance			
305-4	305-4 GHG emissions intensity			SR page 27; SPD Environment and climate d. For all Equinor reported intensities it is specified which gases are included in calculation	Operational control/ Equity basis	Yes, limited assurance			
Equinor own disclosure	Performance benchmark: IOGP industry average upstream CO2 emissions intensity			SR page 25; SPD: Environment and climate	Operational control	Yes, limited assurance			
Equinor own disclosure	CH4 intensity			SR Page 27; SPD: Environment and climate.	Operational control	Yes, limited assurance			
Equinor own disclosure	Upstream flaring intensity			SR Page 27; SPD: Environment and climate.	Operational control	Yes, limited assurance			
Equinor own disclosure	Performance benchmark: IOGP industry average upstream flaring intensity			SR page 25; SPD: Environment and climate	Operational control	Yes, limited assurance			
Equinor own disclosure	Net Carbon Intensity (Climate)			SR Page 27; SPD: Environment and climate.	Operational control	Yes, limited assurance			

GRI disclosure No.	GRI disclosure description	WEF theme	WEF core metrics and disclosure	Equinor reference	Boundary	Assured by third party	Part omitted	Reason	Explanation
305-5	305-5 Reduction of GHG emissions			SR page 21.; SPD: Environment and climate Emission reductions reported are only targeted and reported as CO2 reductions. Other gases are not in the scope of this indicator. Thus reported CO2 emission reductions are equal to GHG emissions reductions. d: Reductions reported are all scope 1 reductions. e: International Organization for Standardization. (2012). ISO 14064 standard Part 2, Quantification of emission reduction projects. (Retrieved from Inquire@Library and standards.no) IPIECA, & API. (2007). Oil and natural gas industry guidelines for greenhouse gas reduction projects.	Operational control	Yes, limited assurance			
Equinor own disclosure	Energy efficiency and methane reduction			SR page 25	Operational control	Yes, limited assurance			
Equinor own disclosure	CO2 emissions captured and stored per year			SR page 27, SPD: Environment and climate	Operational control	Yes, limited assurance			
Equinor own disclosure	Accumulated CO2 emissions captured and stored			SPD: Environment and climate	Operational control	Yes, limited assurance			
Equinor own disclosure	Performance benchmark: CDP Corporate climate change survey			SPD: Environment and climate	Operational control	Yes, limited assurance			
305-7	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions			SR page 39; SPD: Environment and climate b: Gas combustion is the main source for NOx in Equinor. On the NCS, assets continuously calculate NOx emissions from gas combustion based on load, pressure and temperature for each single piece of equipment. Others use emissions factors which are specific for a particular equipment type. NOx emissions from diesel is also typically based on load and emission factors specific for each equipment type. SOx emissions are determined based the load and the properties of the fuel, as well as H2S content (ppm) for gas and S% for diesel. c: Særforskriften - Avgift på utslipp av NOx NOROG 044 – Recommended guidelines for emission and discharge reporting	Operational control	Yes, limited assurance			
306 - Waste (2020)									
306-1, 2 (2020)	306-1 Waste generation and significant waste-related impacts 306-2 Management of significant waste-related impacts			SR page 36-37	Operational control	Yes, limited assurance			
306-3, 4, 5 (2020)	306-3 Waste generated 306-4 Waste diverted from disposal 306-5 Waste directed to disposal			SR page 39; SPD: Environment and climate.	Operational control	Yes, limited assurance			
306 - Effluents and Waste (2016)									
306-3 (2016)	306-3 Significant spills			SR page 39, 45; SPD: Safety, health and working environment	Operational control	Yes, limited assurance			
Equinor own disclosure	Number of oil spills			SR page 39, 45; SPD: Safety, health and working environment	Operational control	Yes, reasonable assurance			

GRI disclosure No.	GRI disclosure description	WEF theme	WEF core metrics and disclosure	Equinor reference	Boundary	Assured by third party	Part omitted	Reason	Explanation
Equinor own disclosure	Volume of oil spills			SR page 39, 45; SPD: Safety, health and working environment	Operational control	Yes, reasonable assurance			
Equinor own disclosure	Number of other spills			SR page 39, 45; SPD: Safety, health and working environment	Operational control	Yes, limited assurance			
Equinor own disclosure	Volume of other spills			SR page 39, 45; SPD: Safety, health and working environment	Operational control	Yes, limited assurance			
Equinor own disclosure	Regular discharge of oil to water			SR page 39; SPD: Environment and climate.	Operational control	Yes, limited assurance			
307 - Environmental compliance									
Equinor own disclosure	Environmental fees and taxes			SPD: Environment and climate	Operational control	Yes, limited assurance			
400 series (Social topics)									
401 - Employment									
401-1	401-1 New employee hires and employee turnover	Employment and Wealth Generation	Absolute number and rate of employment	SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
Equinor own disclosure	Consultants			SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
Equinor own disclosure	Contractor personnel			SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
Equinor own disclosure	Ranking in Universum Engineering students employer Attractiveness survey (Norway)			SPD: Social performance including workforce	Equinor ASA	Yes, limited assurance			
Equinor own disclosure	Apprentices at year end			SPD: Social performance including workforce AR 2.15 Our people (including gender split)	Equinor group	Yes, limited assurance			
Equinor own disclosure	Apprenticeships awarded per year (women share)			SR page 51., SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
Equinor own disclosure	Graduates at year end (women share)			SR page 51., SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
Equinor own disclosure	Graduates recruited per year (women share)			SR page 51., SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
402 - Labor/Management Relations									
402-1	402-1 Minimum notice periods regarding operational changes			The minimum notice periods may vary, depending on collective bargaining agreements, individual agreements and statutory requirements. Equinor follows local legislation. In addition, we aim to provide employees with information as soon as possible or as deemed relevant. We believe openness and collaboration with our employees will bring about the best solutions, hence we will often go further than the requirements when involving employees in organisational processes.		Yes, limited assurance			

GRI disclosure No.	GRI disclosure description	WEF theme	WEF core metrics and disclosure	Equinor reference	Boundary	Assured by third party	Part omitted	Reason	Explanation
402-1	402-1 Minimum notice periods regarding operational changes			<p>Norway: There are no requirements of minimum weeks of notice period in the law. Employees have extensive information and consultation rights, most of which are to be found in the Basic Agreements concluded between employer and employee organisations. The management are obliged to take the views of the employees into account when making specific decisions. Therefore, it is important that consultation takes place before a decision is made. This also requires timely provision of all information needed to make an informed decision.</p> <p>There are frequent meetings with union representatives on different levels in the organisation, and the work environment committee to address organisational and operational changes. Any major issues concerning the operations that would affect employees would be debated with the employee representatives before the company decides on further direction.</p> <p>For other significant locations of operation, such as US, Brazil and UK, we follow local legislation.</p>		Yes, limited assurance			
403 - Occupational Health and Safety									
403-1	403-1 Occupational health and safety management system			<p>Generally, our mgt system is designed to meet internal and external requirements. National legal requirements are adhered to locally and presented as additions to the internal ones. Risk management is regulated through our global risk management process RM100 Manage risk. RM100 reflects the international standard ISO 31000 Risk management.</p> <p>All employees are covered by our management system, while coverage related to non-employees varies depending on their type of delivery. For example, drilling activities performed by contractors at our facilities are covered, while workers at construction yards may be excluded.</p> <p>The operational asset's organisation (line) has the final saying in classification of incidents. Details of our management system approach: SR: Page 11.</p>	Equinor group	Yes, limited assurance			
403-2	403-2 Hazard identification, risk assessment, and incident investigation			<p>SR page 13, 41-47. SPD: Serious incidents, Personal health and safety, health and working environment, process safety</p> <p>SPD reporting boundary: We report health,safety and security incident data for our operated assets, facilities and vessels, including subsidiaries and operations where we are the technical service provider. In addition, we include contracted drilling rigs, floatels and vessels, construction projects and transportation of personnel and products if we are able to influence execution. We apply a framework of minimum requirements for recording safety and environmental data for operations within our control. In addition, we do case-by-case consideration to data recording, extending our sphere of influence beyond what is considered to be within our operational control.</p>	Operational control	Yes, limited assurance			

GRI disclosure No.	GRI disclosure description	WEF theme	WEF core metrics and disclosure	Equinor reference	Boundary	Assured by third party	Part omitted	Reason	Explanation
403-2	403-2 Hazard identification, risk assessment, and incident investigation			<p>Hazard identification and assessment of risks is regulated through our global risk management process RM100 Manage risks and associated processes. RM100 reflects the international standard ISO 31000 Risk management.</p> <p>Reporting of hazards and hazardous situations in Synergi; a company-wide tool, is available to all through our corporate network.</p> <p>Our I am Safety initiative explicitly address the right and obligation to stop unsafe behavior and activities.</p> <p>The primary purpose of investigations following SSU incidents is to identify experience that can contribute to learning, as well to prevent recurrence. The most severe incidents are investigated by Corporate Audit in accordance with our internal process for investigation of incidents. Less severe incidents are investigated by the business line. Company-wide criteria are used to decide which incidents shall be investigated by whom. The selection criteria and work processes for surveys are available to everyone through our corporate network.</p> <p>The operational asset's organisation (line) has the final saying in classification of incidents.</p> <p>Generally, our management system is open for improvement proposals from all. Prior to major changes of requirements and principles, these are sent to relevant stakeholders for hearing.</p>	Operational control	Yes, limited assurance			
403-3	403-3 Occupational health services			<p>Occupational health services that contribute to management of hazard and risk are executed according to a set of topic based work processes, including:</p> <ul style="list-style-type: none"> - Establish worksite and occupational healthcare - Handle work related illness case - Health and international travel - Perform risk-based health assessment - Personal protective equipment - Prevention and handling/treatment of malaria <p>The governing documents and the occupational health services are provided by subject matter experts and medical professionals overseen by the Chief Medical Officer.</p> <p>The governing documents are available globally through our corporate network.</p> <p>SR page 44 reflects around the 2021 aspects of Health and working environment.</p>	Equinor group	Yes, limited assurance			

GRI disclosure No.	GRI disclosure description	WEF theme	WEF core metrics and disclosure	Equinor reference	Boundary	Assured by third party	Part omitted	Reason	Explanation
403-4	403-4 Worker participation, consultation, and communication on occupational health and safety			<p>The company has group level processes for worker participation and consultation according to national laws and regulations. Currently that includes: Group working environment committee covering Norwegian activities in accordance with arbeidsmiljøloven § 7-2 and a safety delegate service according to the Norwegian Working Environment Act.</p> <p>The governing documents, support material and relevant information on health and working environment, is available globally through our corporate network.</p>	Equinor group	Yes, limited assurance			
403-5	403-5 Worker training on occupational health and safety			<p>Equinor University delivers occupational health and safety training, including class room and web-based courses (e.g. First aid, noise, safe use of chemicals, travel awareness medical, psychosocial working environment and prevention of major accidents).</p> <p>Compulsory training courses is decided locally based on national laws and regulations and discipline specific needs.</p> <p>The full range of courses is available globally through our corporate network.</p> <p>SR page 43 and 46.</p>	Equinor group	Yes, limited assurance			
403-6	403-6 Promotion of worker health	Health and well-being	Health and safety (%)	<p>Health insurance was implemented in Equinor ASA effective from January 2019. The health insurance scheme, supplementing public health services, offers access to private specialists, medical examinations and treatments, and is similar to local health insurance already provided in our subsidiaries.</p>	Equinor group	Yes, limited assurance			
403-7	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships			<p>The Group's scope for recording, reporting and follow-up of incidents include all activities operated/ controlled by the company and certain activities operated/ controlled by business relationships. Business relationships comprise non-operated joint ventures, non-controlled companies and supply chain activities. Evaluation of whether health and safety impacts directly linked to our operations and activities through our business relationships shall be included in our scope of ongoing risk management, incident registration, verification work, follow-up and implementation of mitigating actions is decided on a case by case basis:</p> <ul style="list-style-type: none"> - For non-operated Joint Venture (JV) a strategy for follow-up is established for each JV - Our supply chain activities are either fully included in scope of recording, reporting and follow-up of incidents or handled according to our Human rights policy³. <p>For example we may follow-up and influence supply chain activities at construction yards by having safety ambassadors on site and see to that non-safe working practices are changed.</p> <p>SR: Page 43-44.</p>	Equinor group	Yes, limited assurance			

GRI disclosure No.	GRI disclosure description	WEF theme	WEF core metrics and disclosure	Equinor reference	Boundary	Assured by third party	Part omitted	Reason	Explanation
403-9	403-9 Work-related injuries	Health and well-being	Health and safety (%)	<p>All work-related injuries and the relevant number of hours worked are registered in our corporate incident recording system (Synergi). All workers undertaking activities that the company controls or is able to exercise significant influence on are included in the scope of reporting. The system supports categorisation of injuries according to degree of severity, type of injury and part of body harmed.</p> <p>Work-related risks are assessed to ensure proper understanding of risk and adequate risk mitigation. The range of risks considered are selected based on accidents typical to our industry and type of activities. The risk assessments use incident information as one of several input sources.</p> <p>The number and rate of fatalities as a result of work-related injury, covering employees and contractors and number of hours worked are available at SPD: Safety, health and working environment.</p> <p>The number and rate of recordable work-related injuries; TRIF, is available in the SPD: Safety, health and working environment and the SR on page 46.</p> <p>The main type of work-related injury is addressed in the SR on page 44.</p> <p>Contextual information related to establishment of KPIs and indicators are available in the SPD: Safety, health and working environment.</p>	Operational control	Yes, limited assurance			
Equinor own disclosure	Lost time injury frequency (LTIF)			SPD: Safety, health and working environment	Operational control	Yes, limited assurance			
Equinor own disclosure	Work related illness frequency (WRI)			SPD: Safety, health and working environment	Operational control	Yes, limited assurance			
Equinor own disclosure	Sickness absence			SR page 46, SPD: Safety, health and working environment	Equinor ASA employees	Yes, limited assurance			
Equinor own disclosure	Oil and gas leakages with a leakage rate of 0.1kg per second or more [KPI]			SR page 45, SPD: Safety, health and working environment	Operational control	Yes, reasonable assurance			
Equinor own disclosure	Hours worked			SPD: Safety, health and working environment	Operational control	Yes, limited assurance			
Equinor own disclosure	Planned hours worked			SPD: Safety, health and working environment	Operational control	Yes, limited assurance			
Equinor own disclosure	Total serious incident frequency (SIF) [KPI]			SR page 45, SPD: Safety, health and working environment	Operational control	Yes, reasonable assurance			
Equinor own disclosure	Actual SIF			SPD: Safety, health and working environment	Operational control	Yes, reasonable assurance			
Equinor own disclosure	Incidents with major accident potential			SPD: Safety, health and working environment	Operational control	Yes, limited assurance			
Equinor own disclosure	Major accidents			SPD: Safety, health and working environment	Operational control	Yes, limited assurance			
Equinor own disclosure	Tier1 process safety event			SR page 45, SPD: Safety, health and working environment	Operational control	Yes, limited assurance			

GRI disclosure No.	GRI disclosure description	WEF theme	WEF core metrics and disclosure	Equinor reference	Boundary	Assured by third party	Part omitted	Reason	Explanation
Equinor own disclosure	Total recordable injury frequency (TRIF) [KPI]	Health and well-being	Health and safety (%)	SR page 46, SPD: Safety, health and working environment	Operational control	Yes, reasonable assurance			
Equinor own disclosure	Employee TRIF			SPD: Safety, health and working environment	Operational control	Yes, reasonable assurance			
Equinor own disclosure	Contractor TRIF			SPD: Safety, health and working environment	Operational control	Yes, reasonable assurance			
Equinor own disclosure	Total fatalities	Health and well-being	Health and safety (%)	SPD: Safety, health and working environment	Operational control	Yes, reasonable assurance			
Equinor own disclosure	Employees fatalities			SPD: Safety, health and working environment	Operational control	Yes, reasonable assurance			
Equinor own disclosure	Contractors fatalities			SPD: Safety, health and working environment	Operational control	Yes, reasonable assurance			
404 - Training and Education									
404-1	404-1 Average hours of training per year per employee	Skills for the future	Training provided (#, \$)	SR page 46 and 50, SPD: Social performance including workforce (includes split by gender and employee category/band)	Equinor group	Yes, limited assurance	WEF: Average training and development expenditure per full time employee	Information unavailable	Expenditure related to training not recorded for all different types of training
405 - Diversity and Equal Opportunity									
405-1	405-1 Diversity of governance bodies and employees	Quality of governing body Employment and wealth generation Dignity and equality	Governance body composition Absolute number and rate of employment Diversity and inclusion (%)	SPD Social performance including workforce; SR page 51; AR chapter 3.8 Corporate assembly, board of directors and management. "	Equinor group	Yes, limited assurance	b. Percentage of employees per employee category in each of the following diversity categories: ii. Age group: under 30 years old, 30-50 years old, over 50 years old.	Information unavailable	Percentage of employees per age group is reported, but not per employee category. We will work to establish the reporting on this in 2022.
Equinor own disclosure	Female apprenticeships at year end (share of total)			SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
Equinor own disclosure	Apprenticeships awarded to women (share of total)			SR page 51., SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
Equinor own disclosure	Female graduates at year-end (share of total)			SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
Equinor own disclosure	Female graduates recruited (share of total)			SR page 51., SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
Equinor own disclosure	Female leaders in Corporate Executive Committee, Business Areas and Business Clusters (share of total)			SR page 51., SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
Equinor own disclosure	Women in Business Unit leadership positions (share of total)			SPD: Social performance including workforce	Equinor group	Yes, limited assurance			

GRI disclosure No.	GRI disclosure description	WEF theme	WEF core metrics and disclosure	Equinor reference	Boundary	Assured by third party	Part omitted	Reason	Explanation
Equinor own disclosure	Women in Business Sector leadership positions (share of total)			SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
Equinor own disclosure	Women in Business Department leadership positions (share of total)			SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
Equinor own disclosure	Non-Norwegians in Corporate Executive committee, Business Areas and Business Clusters (share of total)			SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
Equinor own disclosure	Non-Norwegian in Business Unit leadership positions (share of total)			SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
Equinor own disclosure	Non-Norwegians in Business Sector leadership positions (share of total)			SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
Equinor own disclosure	Non-Norwegians in Business Department leadership positions (share of total)			SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
Equinor own disclosure	Women in the Board of Directors (share of total)			Diversity of governing bodies: AR chapter 3.8 Corporate assembly, board of directors and management.	Equinor ASA	Yes, limited assurance			
Equinor own disclosure	Women among the members elected by the shareholders (share of total)			SPD: Social performance including workforce	Equinor ASA	Yes, limited assurance			
Equinor own disclosure	Women among the employee representatives (share of total)			SPD: Social performance including workforce	Equinor ASA	Yes, limited assurance			
Equinor own disclosure	Local workforce diversity			SPD: Social performance including workforce	Equinor group	Yes, limited assurance			
Equinor own disclosure	Satisfaction and motivation			SPD: Social performance including workforce	Equinor group (all Equinor employees)	Yes, limited assurance			
405-2	405-2 Ratio of basic salary and remuneration of women to men	Dignity and equality	Pay equality (%)	SR page 51: SPD: Social performance including workforce	Equinor ASA	Yes, limited assurance			
		Dignity and equality	Wage level (%)	Ratios of standard entry level wage by gender compared to local minimum wage: not measuring this; no concept of minimum wage in Norway. Ratio of the annual total compensation of the CEO to the median of the annual total compensation of all its employees, except the CEO: not required as Equinor is not an issuer in the US. However, AR 3.12 (Table 5) will show y-o-y progression of total compensation for CEO and each EVP compared to all employees in ASA, excluding CEO and EVPs.			WEF: Omission		
406 - Non-discrimination									
406-1	Incidents of discrimination and corrective actions taken			Nine reports with allegations of discrimination. All reports assessed, seven concluded that allegations were not substantiated, one report not concluded. One report concluded with discriminatory personal behaviour of contractor, corrective action taken.	Equinor group	Yes, limited assurance			
Equinor own disclosure	Average overall zero tolerance for discrimination and harassment score			SPD: Social performance including workforce	Equinor group (all Equinor employees)	Yes, limited assurance			

GRI disclosure No.	GRI disclosure description	WEF theme	WEF core metrics and disclosure	Equinor reference	Boundary	Assured by third party	Part omitted	Reason	Explanation
GRI 409: Forced or Compulsory Labor									
409 - 1	409-1 Operations and suppliers at significant risks for incidents of forced or compulsory labor	Dignity and equality	Risk of incidents of child and forced labour	SR: Page 54-57.	Equinor's suppliers, risk based approach	Yes, limited assurance	WEF: Risk for incidents of child labour		
410 - Security Practices									
410-1	410-1 Security personnel trained in human rights policies or procedures			SR page 46, SPD: Safety, health and working environment	Operational control				
GRI 415: Public Policy									
415-1	415-1 Political contributions			Ref. Equinor Code of Conduct, part 5.5: "We will make Equinor's position known on important industry matters through proactive engagement with government policy makers and other stakeholders, such as the media, civil society and international institutions. However, we will not make gifts, donations or otherwise support political parties or individual politicians."	Equinor group	Yes, limited assurance			

¹ [Equinor book](#)

² [Equinor Code of conduct](#)

³ [Equinor Human rights policy](#)