

Introduction

This report presents Equinor's proved oil and gas reserves as of 31 December 2024.

Executive summary

Proved oil and gas reserves were estimated to be 5,571 million bbl at year end 2024, compared to 5,204 million bbl at the end of 2023. This represents a net increase of 368 million bbl. The total estimated production in 2024 was 498 million bbl, compared to 513 million bbl in 2023.

The 2024 reserves replacement ratio was 133%, compared to 105% in 2023.

About the report

Proved oil and gas reserves are those quantities of oil and gas, which, by analysis of geoscience and engineering data, can be estimated with reasonable certainty to be economically producible – from a given date forward, from known reservoirs, and under existing economic conditions, operating methods, and government regulations – prior to the time at which contracts providing the right to operate expire, unless evidence indicates that renewal is reasonably certain, regardless of whether deterministic or probabilistic methods are used for the estimation. The property in which the hydrocarbons must have been discovered or the operator must be reasonably certain that it will commence the project within a reasonable time.

In alignment with industry practice and regulatory requirements, we also report operational estimates and supplementary oil and gas information (supplements). Numbers have been prepared in accordance with the definitions of reserves to be used in filings with the US Securities and Exchange Commission (SEC) contained in Rule 430(a) (17-132) of the SEC's Regulation S-X. All numbers are initial estimates produced by Equinor. Estimates of reserves may change over time as further production history and additional information becomes available. The determination of these reserves estimates is part of an ongoing process subject to continued revision. Moreover, identified reserves and contingent resources that may become proved in the future are excluded from the estimates of proved reserves provided in this report.

Whether proved reserves estimates are economically producible is determined based on average first-day oil-month prices for the reporting year, applied for all oil future years in accordance with regulatory requirements. Proved reserves are presented as estimated volumes.

This report is included as Exhibit D2.1 to the 2024 Annual report and form 20-F.

2) The agreement to create a new oil and gas company in the UK is not yet taken into account in the proved oil and gas reserves at year end 2024.
2) Income related to the planned exit from Azerbaijan were included in the proved oil and gas reserves at year end 2023.

Figure D2.1 Oil and gas reserves report

Proved oil and gas reserves

Proved oil and gas reserves were estimated to be 5,571 million bbl at year end 2024, compared to 5,204 million bbl at the end of 2023.

Proved reserves



Changes in proved reserves estimates are most commonly the result of revisions of estimates due to observed production performance or changes in price or costs, extensions of proved reserves through drilling activities or the inclusion of proved reserves in new discoveries through the completing of new development projects. These changes are the result of continuous business processes and can be expected to continue to affect proved reserves estimates in the future.

Proved reserves can also be added or subtracted through purchases and sales of reserves in-place or factors outside management control.

Changes in product prices can affect the quantities of oil and gas that can be recovered from the reservoirs. Higher oil and gas prices will normally allow more oil and gas to be recovered, while lower prices will normally result in reduced recovery. However, for fields with production sharing agreements (PSAs), higher prices may result in reduced estimates of produced volumes and lower prices may result in increased estimates of produced volumes. These described changes are included in the revisions and improved recovery categories in the tables that follow in this report.

The principles for booking proved gas reserves are limited to controlled gas sales or gas with access to a natural gas market.

Equinor prepares its disclosures for oil and gas reserves and reserves other supplemental oil and gas disclosure by geographical areas as required by the SEC. The geographical areas are defined by country and continent in 2024 these are Norway, Europe excluding Norway, Africa, the USA and the Americas excluding USA.

In Norway and other countries where there is a reasonable certainty that the authorities will approve the plan for development and operation (PDO), Equinor recognizes reserves as proved undeveloped reserves when the PDO is submitted to the authorities. Otherwise reserves are generally booked as proved undeveloped reserves when regulatory approval is received or when such approval is reasonably certain. Undeveloped reserves in offshore assets in the USA are generally booked as proved undeveloped reserves when a development plan has been adopted and the well locations are scheduled to be drilled within five years.

Approximately 85% of Equinor's proved reserves are located in countries that are members of the Organization for Economic Co-Operation and Development (OECD). Norway is by far the most important contributor in this category followed by the USA. Of Equinor's total proved reserves, 4% are related to PSAs in non-OECD countries such as Brazil, Angola, Algeria and Libya. Other proved non-OECD reserves are related to concession fields in Brazil and Argentina, together representing 15% of Equinor's total proved reserves.

In the fourth quarter of 2024 Equinor entered into an agreement¹⁾ to create a new oil and gas company in the UK. Ongoing is subject to regulatory and contractual approvals and is expected to take place by the end of 2025.

Distribution of proved reserves



2) The agreement to create a new oil and gas company in the UK is not yet taken into account in the proved oil and gas reserves at year end 2024.
2) Income related to the planned exit from Azerbaijan were included in the proved oil and gas reserves at year end 2023.

Figure D2.1 Oil and gas reserves report

Supplementary Oil Gas Reserve Information

AICPA



Supplementary Oil Gas Reserve Information:

PCAOB Standards and Related Rules AICPA,2018-02-13 Pursuant to PCAOB Release No 2017 001 The Auditor s Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion and Related Amendments to PCAOB Standards dated June 1 2017 the PCAOB adopted a new auditor reporting standard and related amendments that will require the auditor to provide new information about the audit and make the auditor s report more informative and relevant to investors and other financial statement users The standard and related amendments were subsequently approved by the SEC on October 23 2017 and are effective as of audits of fiscal years ending on or after December 15 2017 except for the Critical Audit Matters section of the standard and related amendments which have a phased effective date This 2018 edition of the AICPA s PCAOB Standards and Related Rules includes the newly approved standard The Auditor s Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion AS 3101 In addition this title also features updated staff guidance included a new question and answers section updated guidance for firms filing the new Form AP and a new Staff Audit Practice Alert to assist auditors in applying PCAOB standards when auditing companies implementation of the new FASB revenue accounting standard *PCAOB Standards and Related Rules: 2019* AICPA,2020-03-10 Auditors of public companies opinions of the accuracy of a financial statement matters for the health of the company are important This title is a must have for practitioners it includes two new auditing standards Auditing Accounting Estimates Including Fair Value Measurements AS 2501 and Using the Work of an Auditor Engaged Specialist AS 1210 This guides also includes related amendments to other auditing sections recently issued staff guidance on these topics and staff guidance on critical audit matters *Wiley Practitioner's Guide to GAAS 2006* Michael J. Ramos,2006-03-06 The clearest easiest to use guide to understanding GAAS 2006 on the market fully updated This latest resource to understanding GAAS addresses the toughest part of an accountant s job identifying interpreting and applying the many audit attest review and compilation standards relevant to a particular engagement Wiley Practitioner s Guide to GAAS 2006 offers the accounting professional a clear accessible distillation of the official language of those standards Statements on Standards for Attestation Engagements SSAEs and Statements on Standards for Accounting and Review Services SSARSs as well as advice on exactly when and how to remain fully compliant with each The only GAAS reference organized according to practitioners actual use of the Statements on Auditing Standards Wiley Practitioner s Guide to GAAS 2006 presents each statement individually explaining how the standards are related and offering guidance on the entire engagement process in the form of practice notes checklists questionnaires and real world examples that illustrate how the fundamental requirements of each section are applied Other key features include A brief identification of each SAS SSAE and SSARS with its effective date and tips on when to apply it A convenient and comprehensive glossary of official definitions which are usually scattered through out a standard Behind the scenes explanations of the reasons for each pronouncement and brief explanations of the basic ideas of

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