

**Liquidation accounts
as of 1 October 2025
Aker Carbon Capture ASA (under liquidation)**

Org no: 925 355 496

Aker Carbon Capture ASA (under liquidation)

Liquidation accounts

Statement of assets and liabilities upon liquidation

Amounts in NOK'000	1 Oct 2025
Assets	
Cash	87,580
Total assests	87,580
Fees to Board of Directors	(1,419)
Other liabilities	(3,012)
Total liabilities	(4,431)
Equity for distribution to shareholders	83,149

Fornebu, 1 October 2025

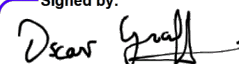
The Board of Directors of Aker Carbon Capture ASA (under liquidation)

DocuSigned by:

CE8E6C2DE56B4BE...
Karl Erik Kjelstad
Chair

Signed by:

968C508221CC487...
Liv Monica Stubholt (Director)
Director

Signed by:

A342B6F02E11457...
Oscar Graff (Director)
Director

Aker Carbon Capture ASA (under liquidation)

Note 1 - General information

The Company was resolved to be dissolved by the General Meeting on 5 August 2025. Following this resolution, all assets have been realized and all known liabilities have been settled or provided for in the final liquidation accounts.

Following the Company's approval of the liquidation settlement dated 25 September 2025, the Company received a request from certain minority shareholders to call for an extraordinary general meeting in the Company to consider various proposals. Processing the request, including calling for another extraordinary general meeting, will incur certain additional and subsequent costs for the Company that the Company is required to cover. This includes costs for sending out a meeting notice for such extraordinary general meeting, as well as other administrative and legal costs in relation thereto. The settlement to shareholders shall account for such subsequent additional costs and the liquidation settlement has been updated accordingly.

Note 2 - Distribution to shareholders

The Company's recorded equity as of the date of liquidation, amounting to NOK 83 149 thousand, represents the liquidation surplus.



To the General Meeting of Aker Carbon Capture ASA under liquidation

Independent Auditor's Report

Opinion

We have audited the Statement per 1 October 2025 for Aker Carbon Capture ASA under liquidation, which shows the distribution of the Company's funds at the date of the dissolution.

In our opinion, the Statement for Aker Carbon Capture ASA under liquidation is prepared in all material respects in accordance with the requirements of the Norwegian Public Limited Liability Companies Act.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Company as required by relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

This audit report replaces our previous audit report as of 26.09.2025. As described in Note 1, management has prepared new liquidation accounts, due to the reason that after the approval of the liquidation settlement dated 25 September 2025, certain minority shareholders requested an extraordinary general meeting to consider various proposals. Processing the request has resulted in additional administrative and legal costs. The liquidation accounts are updated to reflect the additional costs.

The Board of Director's responsibility for the Statement

The Board of Directors is responsible for the preparation of the Statement in accordance with the requirements of the Limited Liability Companies Act and for such internal control as the Board of Directors determine is necessary to enable the preparation of a Statement that is free from material misstatements, whether due to fraud or error.

Auditor's Responsibilities for the audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the Statement, whether due to fraud or error. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of



internal control.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent fairly the underlying transactions and events.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Oslo, 1 October 2025

PricewaterhouseCoopers AS

Therese Thoresen
State Authorised Public Accountant

(This document is signed electronically)