

**Liquidation balance sheet**  
**as of 31 July 2025**  
**Aker Carbon Capture ASA (under liquidation)**

Org no: 925 355 496

**Aker Carbon Capture ASA - under liquidation****Liquidation balance sheet***Amounts in NOK thousand*

Note

**31.07.2025****Assets**

Investment in Aker Carbon Capture AS (under liquidation) 1,994

**Total non-current assets 1,994**

Current operating assets 214

Cash and cash equivalents 96,444

**Total current assets 96,659****Total assets 98,653****Egenkapital og gjeld**

Share capital 12,085

Other equity 77,338

**Total equity 3 89,423**

Payable tax 801

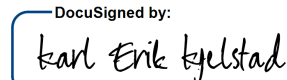
Current liabilities and accruals 8,429

**Total current liabilities 9,230****Total equity and liability 98,653**

Fornebu, 21 August 2025

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

DocuSigned by:



Karl Erik Kjelstad

Chair

Signed by:



Liv Monica Stubholt

Director

Signed by:



Oscar Graf

Director

# Aker Carbon Capture ASA (under liquidation)

## Note 1 - General information

The main office of Aker Carbon Capture ASA (the Company) is at Fornebu, Norway and the company is listed on the Oslo Stock Exchange under the ticker ACC. After the sale of 80 percent of the operational business to SLB in 2024, the BoD initiated a comprehensive process to determine the future strategy of the Company. The conclusion, presented February 2025, was a major cash dividend paid to shareholders in March/May 2025.

Further, in May 2025, the Company sold to Aker its remaining 20 percent shareholding in SLB Capturi AS (held indirectly through Aker Carbon Capture AS - also under liquidation). Following the completion of this transaction and a subsequent cash dividend distribution in June 2025, there is no longer any investing- or operational activity in the Company and the Company is now under liquidation.

The liquidation balance sheet has been prepared in accordance with the Norwegian Public Limited Liability Companies Act (Aksjeloven) § 16-6.

## Note 2 - Basis for preparation

The Company's liquidation balance sheet as of 31 July 2025 is prepared in accordance with Norwegian legislation and Norwegian Generally Accepted Accounting Principles (NGAAP). The liquidation balance sheet does not include all of the information and disclosures required for a complete set of financial statements. The accounting policies applied are the same as those applied in the Company's financial statements as for the year ended 31 December 2024 available on [www.akercarboncaptureasa.com](http://www.akercarboncaptureasa.com).

## Note 3 - Shareholder's equity

The share capital is divided into 604.202.218 shares with a nominal value of NOK 0.02. All issued shares are fully paid.

<i>Amounts in NOK thousand</i>	<b>Share capital</b>	<b>Other equity</b>	<b>Total equity</b>
Equity as of 1 January 2025	604,242	4,237,409	4,841,651
Profit for the period		480,509	480,509
Share capital reduction	(592,157)	592,157	-
Dividends		(5,232,738)	(5,232,738)
<b>Equity as of 31 July 2025</b>	<b>12,085</b>	<b>77,338</b>	<b>89,423</b>



To the General Meeting of Aker Carbon Capture ASA under liquidation

## Independent Auditor's Report

### Opinion

We have audited the List of Aker Carbon Capture ASA - under liquidation's assets, rights and obligations, and the Balance Sheet as of 31 July 2025 prepared with a view to liquidate the company. In our opinion, the List 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 List and the Balance Sheet* 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.

### Responsibilities of the Board of Directors for the List and the Balance Sheet

The Board of Directors is responsible for the preparation of the List of assets, rights and obligations and the Balance Sheet in accordance with the requirements of the Norwegian Public Limited Liability Companies Act and for such internal control as the Board of Directors determine is necessary to enable the preparation of a List and a Balance Sheet that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibilities for the Audit of the List and the Balance Sheet

Our objectives are to obtain reasonable assurance about whether the List and the Balance Sheet as a whole are 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 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 List and Balance Sheet.

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 List and the Balance Sheet, 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 Board of Directors.
- evaluate the overall presentation, structure and content of the List and the Balance Sheet, including the disclosures, and whether the List and the Balance Sheet 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, 21 August 2025

**PricewaterhouseCoopers AS**

Therese Thoresen  
State Authorised Public Accountant

## Revisjonsberetning

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### Signers:

<i>Name</i>	<i>Method</i>	<i>Date</i>
Thoresen, Therese	BANKID	2025-08-21 21:44



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