

**Aker Horizons ASA (under liquidation)****Liquidation settlement**

Amounts in NOK thousand

**16 Apr 2026****Assets**

Current operating assets	38
Cash	12 870
<b>Total assets</b>	<b>12 908</b>

Liabilities and accruals	(7 463)
<b>Equity for distribution to shareholders</b>	<b>5 445</b>

Fornebu, 20 April 2026

The Board of Directors of Aker Horizons ASA (under liquidation)

Signed by:



Trond Brandsrud

Chair

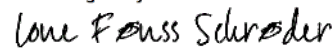
Signed by:



Svein Oskar Stoknes

Director

DocuSigned by:



Lone Fønss Schrøder

Director

## **Aker Horizons ASA (under liquidation)**

### **Note 1 - General information**

The Company was resolved to be dissolved by the General Meeting on 26 February 2026. Following this resolution, all assets have been realized and all known liabilities have been settled or provided for in the final liquidation accounts.

### **Note 2 - Distribution to shareholders**

The Company's recorded equity as of the date of liquidation, amounting to NOK 5,445 thousand (NOK 0.00789 per share), represents the liquidation surplus.



To the General Meeting of Aker Horizons ASA under liquidation

## Independent Auditor's Report

### Opinion

We have audited the Statement per 16 April 2026 for Aker Horizons 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 Horizons 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) as applicable to audits of financial statements of public interest entities, 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.

### 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, 20 April 2026

**PricewaterhouseCoopers AS**



Therese Thoresen

State Authorised Public Accountant