

Aker Exploration ASA – draft opening balance as of 31 Aug. 2009

Note: The draft opening balance has been prepared in accordance the Norwegian Accounting Act and international standards (IFRS) adopted by the European Union. For accounting purposes, Det norske oljeselskap ASA is the acquiring company in the merger. For information about accounting principles applied, see Det norske oljeselskap's annual accounts for 2008. The figures included in the draft opening balance are unaudited.

(All figures in NOK 1,000)

ASSETS**Intangible assets**

Goodwill	864,339
Capitalised exploration expenditure	624,941
Other intangible assets	1,342,486

Tangible fixed assets

Tangible fixed assets	312,314
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Financial fixed assets

Shares	6,000
Shares in subsidiaries	452,714
Long-term deposit	59,774
Long-term receivable from company in the same group	662,365
Calculated tax receivable	846,561

Total fixed assets **5,171,494**

Inventories

Inventories	18,291
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Receivables

Trade receivables	31,589
Other short-term receivables	165,876
Short-term receivables from companies in the same group	15,533
Short-term placements	18,300
Calculated tax receivable	211,674

Cash and cash equivalents

Cash and cash equivalents	1,073,884
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Total current assets **1,535,147**

TOTAL ASSETS **6,706,641**

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EQUITY AND LIABILITIES

Paid-in capital

Share capital	111,111
Share premium fund	1,234,658

Retained earnings

Other equity	2,929,832
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Total equity **4,275,601**

Provisions for commitments

Pension obligations	20,426
Deferred taxes	1,266,330
Removal and abandonment provision	144,364
Deferred income and other provisions for commitments	56,127

Long-term debt

Interest-bearing debt	404,515
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Total provisions for commitments and long-term debt **1,891,763**

Current liabilities

Trade creditors	124,081
Debt to companies in the same group	10,517
Accrued interest	19,368
Taxes withheld and public duties payable	14,268
Total current liabilities	371,045

Total current liabilities **539,278**

Total liabilities **2,431,041**

TOTAL EQUITY AND LIABILITIES **6,706,641**