

To the Shareholders' Meeting of Entra ASA

STATEMENT ON COVERAGE FOR RESTRICTED EQUITY IN CONNECTION WITH A CAPITAL REDUCTION - ENTRA ASA

We have verified that there is coverage for the remaining share capital and other undistributable equity in connection with the capital reduction in Entra ASA.

The Board of Directors' responsibility

The Board is responsible for ensuring that the capital reduction does not exceed an amount that will leave full cover for the Company's undistributable equity pursuant to the Norwegian Public Limited Liabilities Companies Act section 12-2.

Auditor's responsibility

Our responsibility is to make a statement on whether there is full coverage for the Company's restricted equity pursuant to the asal section 12-2.

We conducted our examination and issue our statement in accordance with the Norwegian standard SA 3802-1 "The auditor's statements and reports pursuant to Norwegian company legislation". The standard requires that we plan and perform our work to obtain reasonable assurance for the fact that there is coverage for the remaining share capital and other undistributable equity, having considered events subsequent to the balance sheet date and any loss likely to be incurred. The examination includes testing the calculations for which the Board is responsible and an assessment of whether events subsequent to the balance sheet date that can result in an inadequate coverage, have been sufficiently considered.

Opinion

In our opinion, there is coverage for the remaining share capital and other undistributable equity subsequent to the capital reduction of NOK 884 660, from NOK 182 132 055 to NOK 181 247 395, in accordance with the asal.

Oslo, 13 April 2026
Deloitte AS

Roger Furholm
State Authorised Public Accountant

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