

INTERIM REPORT Q3 2025

AIDER KONSERN



AIDER



MANAGEMENT REPORT

Q3 2025

Financial performance

Aider Konsern continued its robust trajectory throughout the third quarter of 2025. Total operating income for Q3 2025 reached NOK 442.5 million, representing a strong increase of 39.1% compared to NOK 318.1 million in Q3 2024. This significant year-on-year growth was primarily driven by the continuous inclusion of acquired companies into the Group. Year-to-date (YTD) total operating income also showed strong performance at NOK 1,420.2 million, marking a 46.9% increase compared to YTD 2024 (NOK 973.4 million). The operational context during the quarter included a slightly slower market pace, which is reflected in the organic growth year to date of 4.7%.

This growth has given Aider the number 1 position in the Norwegian accounting market, confirmed in Q3 by the industry report by Regnskap Norge. Aider has closed 21 M&A deals in the first 3 quarters with last year revenues of MNOK 385. The first 3 quarters have included expansion to 3 new countries; Sweden, Denmark, and Poland. Also, Aider has after the end of Q3 launched a law firm – Aider Legal – of more than 50 lawyers. This expansion into new markets has significantly increased the cost of external advisors as well as management time to make this possible.

EBITDA adjusted for non-recurring items for Q3 2025 was MNOK 51.9, up from NOK 51.7 million in Q3 2024. However, the EBITDA adjusted margin for the quarter declined to 11.7%, compared to 16.2% in Q3 2024. This margin contraction is partly a result of the elevated M&A and integration activity that occurred during the quarter, where integration work also has influenced revenues, as certain employees have focused on integration projects rather than client activity. Furthermore, margin contraction is also a result of a quicker realization of benefits from AI & automation than planned, combined with somewhat slower organic growth than planned. Since there are some latencies in the recruitment process, we are experiencing some overcapacity that will level out in one to two quarters to bring back the margins to normal levels.

Non-recurring items significantly impacted the quarter, amounting to NOK -40.6 million in Q3 2025, a substantial increase from NOK -10.4 million in the same quarter of the previous year. This increase is related to the success of the Aider's M&A activities. Aider has entered three new countries and established a law firm, and through this established four new platforms for growth. Consequently, there has been a need to use external advisors significantly more than previous quarters. Furthermore, as Aider does M&A in existing cities co-locating offices is a low hanging synergy. Short term, this results in an increase in redundant property costs from acquisitions. Other integration cost is developing in line with the underlying growth in M&A.

The Group's balance sheet reflects the successful M&A strategy. Net Interest-Bearing Debt (NIBD) stood at approximately NOK 1733.2 million at the end of Q3 2025, compared to NOK 818.3 million at the end of Q3 2024. This increase is partly a result of the tap-issue conducted in Q2 to secure financing for the robust near-term acquisition pipeline, most notably funding the cash portion of the transactions in Poland and add-on acquisitions in Norway.

The Group's cash movements in Q3 continued to reflect the strategic focus on executing the acquisition-led growth plan. Cash Flow from Operating Activities remains positive on a year-to-date basis, despite the temporary margin pressures. Furthermore, the quarter saw higher working capital requirements which led to a negative effect on cash and contributed to the increase in NIBD.

Bond reporting

At the end of Q3 2025, the Group's leverage ratio (Net interest-bearing debt to EBITDA), based on bond terms is 6.92. This leverage ratio would be 5.34 without the bond term caps on one-off costs and estimated synergies. This is increased compared to the Q2 figure of 5.10, reflecting the increase in interest-bearing debt used to fund the recent acquisition pipeline, the high one-off costs and the bond-term cap on one-off items allowed in the incurrence test calculation, costs relating to international expansion, and the temporary dip in the Q3 LTM adjusted EBITDA. The ratio is expected to improve over the coming quarters as the acquired companies are fully integrated, and their value-accretive earnings are consolidated.

Continued success with M&A activities

Aider maintains a positive and active momentum within M&A, continuing to execute on its planned geographic expansion. The following acquisitions have been completed year-to-date 2025:

Companies	Closing Date	Employees	2024 Revenue
Acceptor Revisjon AS	02.01.2025	10	19 888 000
Triangle Regnskap AS	16.01.2025	6	12 345 000
Emonkey AS	06.02.2025	4	8 128 000
Arinto Regnskap AS	31.03.2025	7	7 696 000
Standout AS	31.03.2025	8	11 426 000
Økonomi-Fokus AS	04.04.2025	7	7 800 000
MyPeople AS	09.04.2025	6	9 400 000
Axera Business Management AS	11.04.2025	12	27 000 000
Centera Regnskap AS	16.05.2025	10	8 100 000
Total Økonomistyring AS	16.05.2025	4	4 300 000
Total Økonomistyring Sandnes AS	16.05.2025	5	6 500 000
Total Økonomistyring Stavanger AS	16.05.2025	0	50 000
Bedriftspartner AS	11.07.2025	9	10 700 000
Regnskapscenteret AS	11.07.2025	4	3 700 000
Total-Regnskap AS	15.07.2025	10	8 600 000
MDDP Ooutsourcing Polska SP. Z O.O.	13.08.2025	320	128 647 259
Emisoft AS	25.08.2025	21	37 800 000
Business Control Partner AB	01.09.2025	23	28 347 816
EC-Time AB	08.09.2025	12	18 778 281
Bryne Regnskap AS	11.09.2025	4	4 200 000
Haugerud Regnskapskontor AS	24.09.2025	18	21 300 000
Total		500	384 706 356

Aider can now grow in 4 new markets (Sweden, Denmark, Poland, and law firms), opening up to a great deal of new opportunities. Consequently, the M&A pipeline is the largest in Aider's history, giving us strong confidence in reaching/increasing our growth targets for the coming year. The Group has completed a total of 9 acquisitions during the quarter, bringing the accumulated total to 21 for the year. This includes the acquisition of MDDP Outsourcing in Poland, which has established our initial platform in a new European market. This particular acquisition adds 300 employees to the Aider Group. The MDDP Outsourcing transaction is the largest to date in Aider's history.

Our international expansion plans are well underway, with commercial agreements reached on additional M&A targets. We are actively focusing on closing several major new M&A targets in our new markets and anticipate announcing the completion of these transactions before the end of 2025.

Outlook

Looking ahead, Aider is poised to continue its dynamic growth strategy, with a strong focus on both strategic acquisitions and organic development.

After 30th of September, Aider has closed an additional four acquisitions with an additional LTM EBITDA adjusted of NOK 48 million, primarily within Aider Legal, which there are plans to include in Q4. Following the landmark agreement to acquire MDDP Outsourcing in Poland, we are actively finalizing transactions in both Sweden and Denmark. This strategic move into new geographic markets will diversify our revenue streams and establish Aider as a key player in new markets. The M&A pipeline going forward is at an all time high with an estimated NOK 200m+ in EBITDA of potential transactions. As a result, Aider expects the leverage ratio to improve over the coming quarters.

In addition to geographic expansion, Aider continues its vertical growth with the launch of Aider Legal. This initiative will offer specialized legal services, complementing our existing financial and advisory offerings.

While our M&A activities are set to accelerate and contribute to an improvement in the reported leverage ratio during the next quarters, the outlook for organic growth remains strong, albeit slightly more subdued compared to previous periods. We will continue to invest in technology, automation, and our "People First" culture to enhance service delivery and maintain our position as the most attractive workplace in the industry, ensuring sustainable, long-term value creation

CONSOLIDATED FINANCIAL STATEMENTS Q3 2025



INCOME STATEMENT

AIDER KONSERN

INCOME STATEMENT (Amount in NOK 1000)	Note	Q3 2025	Q3 2024	YTD 2025	YTD 2024
Operating income					
Revenue	6	439 021	313 631	1 414 689	966 754
Other income		3 451	4 430	5 499	6 648
Total operating income		442 472	318 061	1 420 188	973 403
Operating expenses					
Cost of goods sold		-44 617	-22 934	-145 270	-100 590
Personnel expenses		-295 820	-215 084	-872 028	-572 472
Other expenses	7	-50 166	-28 371	-129 325	-93 113
Non-recurring items	4	-40 618	-10 359	-81 682	-29 050
Total operating expenses		-431 222	-276 748	-1 228 305	-795 225
EBITDA		11 250	41 313	191 883	178 177
EBITDA adjusted*		51 868	51 672	273 565	207 227
Amortizations and depreciations	8,9,10	-28 945	-17 384	-68 683	-44 346
Operating profit		-17 695	23 929	123 200	133 831
Net financial items		-45 018	-21 075	-116 827	-74 278
Profit before tax		- 62 712	2 854	6 373	59 554
Income taxes	5	-9 285	-2 097	-3 697	-12 192
Profit for the period		-71 997	757	2 676	47 361
Profit attributable to Aider shareholders		-71 997	757	2 676	47 361
Profit attributable to non-controlling interests					
Total		-71 997	757	2 676	47 361
Earnings per share*					
Continuing operations					
- Ordinary		-72	1	3	47
- Diluted		-72	1	3	47
Discontinued operations		-	-	-	-
Other comprehensive income					
Profit for the period		-71 997	757	2 676	47 361
Items that may not be reclassified to the income statement		73	-	73	-
Items that may be reclassified to the income statement					
Total comprehensive income		-71 924	757	2 749	47 361
Attributable to					
Shareholders in Aider		-71 924	757	2 749	47 361
Non-controlling interests		-	-	-	-

*EBITDA adjusted for non-recurring items

** Based on 1000 shares in Aider Konsern AS

BALANCE SHEET

AIDER KONSERN

ASSETS (Amount in NOK 1000)	Note	30.09.2025	30.09.2024	31.12.2024
Non-current assets				
Intangible assets				
Research and development	10	107 164	61 626	80 835
Deferred tax assets		2 341	1	7 856
Customer contracts	2	49 228	49 228	49 228
Goodwill	2,10	2 251 967	1 300 234	1 754 806
Total intangible assets		2 410 699	1 411 089	1 892 725
Tangible assets				
Right-of-use assets	8	209 530	158 003	189 862
Property, plant and equipment	9	22 923	9 056	14 279
Total tangible assets		232 453	167 059	204 141
Non-current financial assets				
Investment in associated companies		12 520	10 351	9 405
Investment in bonds		22 908	16	22 619
Loan to group companies		0	0	333
Other long-term receivables		2 480	24 004	10 840
Total non-current financial assets		37 907	34 371	43 197
Total non-current assets		2 681 060	1 612 519	2 140 063
Current assets				
Accounts receivables		325 139	234 711	237 211
Other short-term receivables		411 871	37 371	31 790
Investments in fund units	11	235 643	35 422	256 002
Cash and Cash equivalents	3	185 910	657 830	237 501
Total current assets		1 158 563	965 334	762 504
Total assets		3 839 623	2 577 853	2 902 567

BALANCE SHEET
AIDER KONSERN

EQUITY AND LIABILITIES (Amount in NOK 1000)	Note	30.09.2025	30.09.2024	31.12.2024
EQUITY				
Paid-in capital				
Share capital		2 100	1 000	2 000
Share premium		707 386	281 772	676 737
Total paid-in capital		709 486	282 772	678 737
Other equity		200 984	438 040	-60 332
Minority		-	159	-
Total equity		910 470	720 971	618 405
LIABILITIES				
Provisions				
Deferred tax		-		-
Other provisions		-	2 331	2 736
Total provisions		-	2 331	2 736
Non-current liabilities				
Long-term convertible loans		225 560	-	201 802
Interest bearing debt	3	2 142 549	1 511 594	1 565 753
Lease liabilities	8	161 268	123 388	145 170
Total non-current liabilities		2 529 377	1 634 982	1 912 725
Current liabilities				
Accounts payables		60 038	34 218	42 703
Tax payable	5	610	10 960	282
Lease liabilities	8	58 194	42 085	52 767
Public duties payable		145 496	101 290	116 998
Debt to credit institutions		-	-	-
Other current liabilities		135 438	31 016	155 950
Total current liabilities		399 776	219 569	368 700
Total liabilities		2 929 153	1 856 882	2 284 162
Total equity and liabilities		3 839 623	2 577 853	2 902 567

OSLO, 13.11.2025

Electronically signed
Knut Grotli
Chairman of the board

Electronically signed
Patricia Olsson
Board member

Electronically signed
Kristian Thaysen
Board member

Electronically signed
Andreas Vik
CEO

STATEMENT OF EQUITY

AIDER KONERN

(Amount in NOK 1000)	Share capital	Share premium	Other equity	Currency translation adjustments	Uncovered loss	Minority	Total
Equity 1 January 2024	1 000	281 783			-383	865	283 254
Result for the period			42 076		383	4 262	46 721
Decided, not registered capital increase			395 965				395 965
Transaction with minority						-4 968	-4 968
Equity 30 September 2024	1 000	281 772	438 041	-	-	159	720 972
Result for the period			-102 408				-102 408
Capital increase	1 000	394 965	-395 965				0
Transaction with minority						-159	-159
Equity 31 December 2024	2 000	676 737	-60 332	-	-	-	618 405
Result for the period			2 676				2 676
Other comprehensive income				73			73
Capital increase	100	30 649					30 749
Decided, not registered capital increase			258 567				258 567
Transaction with minority							
Dividend to minority							
Equity 30 September 2025	2 100	707 386	200 911	73	-	-	910 470

CASH FLOW STATEMENT

AIDER KONSERN

(Amount in NOK 1000)	Note	Q3 2025	Q3 2024	YTD 2025	YTD 2024
Operating activities					
Profit for the period before tax		-62 712	2 854	6 373	59 554
Change in net interest		44 207	21 114	116 661	78 153
Tax paid		-4 234	14	-2 356	-11 954
Depreciation and amortization		28 945	17 384	68 683	44 346
Change in accounts receivables		-7 006	-17 539	-87 928	-74 864
Change in accounts payables		4 103	-14 290	17 335	-34 087
Financial items		700	-509	-665	-4 057
Change in currency effects		-73	-	-73	-
Change in other accrual items		14 928	51 905	15 964	55 834
Cash flow from operating activities		18 858	60 993	135 323	112 926
Investment activities					
Net expenditure on research and development		-10 159	-11 526	-36 647	-28 900
Net expenditure on property, plant and equipment		-4 391	-12 546	-6 070	-31 245
Investment in shares and fund units		-389 558	-99 804	-573 207	-558 589
Cash received in acquisitions	2	27 529	1 993	50 704	67 932
Net change in credit facility					187
Net payment on other investments		-3 164	60 133	23 188	107 328
Cash flow from investment activities		-379 743	-61 749	-542 032	-443 288
Financing activities					
Proceeds from the issuance of new long-term liabilities		62 875	1 528 205	584 027	1 529 332
Interest paid		-55 158	-22 765	-139 777	-82 289
Interest received		10 951	1 651	23 116	4 136
Repayment of long-term liabilities		-344	-936 235	-6 355	-940 000
Payment of principal portion of lease liabilities		-17 972	-13 881	-49 873	-35 992
Proceeds from equity		276 953	-	307 676	-
Payment of dividend		-6 297	-	-6 296	-
Change in group loans		-391 993	-16 072	-357 399	275 123
Cash flow from financing activities		-120 985	540 903	355 119	750 310
Net change in cash and cash equivalents		-481 874	540 086	-51 591	419 948
Cash and cash equivalents at the start of the period		667 784	117 744	237 501	237 882
Cash and cash equivalents at the end of the period		185 910	657 830	185 910	657 830

NOTES TO CONSOLIDATED FINANCIAL STATEMENT

AIDER KONSERN

NOTE 1 – ACCOUNTING PRINCIPLES

General information

Aider Konsern (the group) consists of Aider Konsern AS (the company) and its subsidiaries. The head office is located at Karl Johans gate 37, 0162 Oslo.

Aider Konsern's consolidated statements for Q3 2025 were authorized for issue by the board of directors on November 13th, 2025.

Basis for preparation

The condensed consolidated interim statements have been prepared according to IAS 34 Interim Financial Reporting and should be read in relation with the annual consolidated financial statement for 2024.

The accounting policies applied are the same as in the annual report, unless otherwise stated below in the following notes.

In the preparation of the interim accounts the management have used estimates and assumptions which have effect on the income statement and valuation of assets and liabilities, as well as uncertain assets and liabilities on the reporting date accordance to good accounting principles. Areas with high degree of estimates and complexities are described in the notes.

The condensed consolidated interim financial statements are unaudited.

NOTE 2 – BUSINESS COMBINATIONS

Aider Konsern closed the following acquisitions:

- Acceptor Revisjon AS was acquired 02.01.2025
- Triangle Regnskap AS was acquired 16.01.2025
- Emonkey AS was acquired 06.02.2025
- Arinto Regnskap AS was acquired 31.03.2025
- Standout AS was acquired 31.03.2025
- Økonomi-Fokus AS was acquired 04.04.2025
- MyPeople AS was acquired 09.04.2025
- Axera Business Management AS was acquired 11.04.2025
- Centera Regnskap AS was acquired 16.05.2025
- Total Økonomistyring AS was acquired 16.05.2025
- Total Økonomistyring Sandnes AS was acquired 16.05.2025
- Total Økonomistyring Stavanger AS was acquired 16.05.2025
- Bedriftspartner AS was acquired 11.07.2024
- Regnskapssenteret AS was acquired 11.07.2025
- Total-Regnskap AS was acquired 15.07.2025
- MDDP Ooutsourcing Polska SP. Z O.O. was acquired 13.08.2025
- Emisoft AS was acquired 25.08.2025
- Business Control Partnes AB was acquired 01.09.2025
- EC-Time AB was acquired 08.09.2025
- Bryne Regnskap AS was acquired 11.09.2025
- Haugerud Regnskapskontor AS was acquired 24.09.2025

The result in the consolidated statements reflects the period where Aider Konsern controlled the shares.

(Amount in NOK 1000)	Fair value recognized on acquisition	
	30.09.2025	31.12.2024
Assets		
Property, plants and equipment	13 526	63 074
Cash and cash equivalents	50 704	103 665
Deferred tax assets	2 094	1 241
Receivables	83 863	85 854
Total	150 341	253 835
Liabilities		
Accounts payables	8 971	16 146
Other current liabilities	63 799	116 395
Public duties payable	13 154	59 522
Deferred tax	-	9 683
Liabilities	85 924	201 746
Net identifiable assets and liabilities at fair value	64 417	52 089
Goodwill	497 161	859 729
Customer contracts	-	49 228
Purchase price	561 578	961 046
Share issued, at fair value	320 346	499 615
Cash	241 232	461 369
Transaction costs	-	61
Total consideration	561 578	961 046
Paid in cash	241 232	461 369
Cash received	50 704	103 665
Net decrease/(increase) in cash	190 528	357 704

NOTE 3 – LONG-TERM INTEREST-BEARING DEBT

Long-term debt with maturity less than five years after reporting date:

(Amount in NOK 1000)	Currency	Maturity	Maturity ≤ five years
Bond	NOK	05.09.2028	2 070 000

Bond terms:

Aider Konsern has issued a bond of MNOK 2 070. the bond has an interest of 4.15% + NIBOR and principal shall be paid in full on the maturity date.

Bond covenant – free liquidity

In relation with the bond, the company must have the higher of MNOK 50 or 5% of the aggregate outstanding nominal bond amount in free liquidity at any time. Aider complies with this covenant requirement:

Item	30.09.2025
Cash and cash equivalents	185 910
Money Market fund	235 643
Overdraft facility	100 000
Free liquidity	521 553
Covenant requirement highest of MNOK50 or 5%	103 500
Over-/under coverage	418 053

Net interest-bearing debt to EBITDA:

Debt Leverage	30.09.2025
Outstanding bond loan (net of bonds held by issuer group)	2 049 510
Other interest-bearing debt	105 265
Total interest-bearing liabilities*	2 154 775
Cash and cash equivalents	421 553
Net interest-bearing debt	1 733 223
EBITDAA LTM**	324 561
EBITDAA LTM used for incurrence test computation***	250 598

Net interest-bearing debt to EBITDA

In order for Aider Konsern to tap on the bond according to the term sheet, the incurrence test must be below 4.5.

6.92

* Excluding amortized transaction costs

** EBITDAA LTM for the purpose of the incurrence test calculation is based upon estimated proforma NGAAP EBITDA for the last twelve months adjusted for non-recurring items and estimated synergies, not yet realized, of acquired companies

*** The EBITDAA LTM used for the incurrence test calculation, as defined in the bond agreement, has a maximum cap of non-recurring items and synergies of 10% each

NOTE 4 – SPECIFICATION OF NON-RECURRING ITEMS

Specification of non-recurring costs YTD 2025:

Item	30.09.2025
Redundant property costs from acquisitions*	9 932
Integration cost of acquired companies	26 574
Other non-recurring costs	22 492
Transaction costs	22 684
Total	81 682

* Maximum 12 months of vacated property costs

NOTE 5 – TAX

(Amount in NOK 1000)	YTD 2025	YTD 2024
Profit before tax	6 373	59 554
Calculated tax on profit	1 402	13 102
<i>Tax effects of:</i>		
Non-deductible expenses/non-taxable income	611	-1 639
Temporary differences	-1 640	349
Use of/not offset previous years tax deficit	1 629	-3 254
Changes in deferred tax/tax asset	-2 134	3 689
Correction of previous years	4 347	-51
Effect of tax rates outside Norway different from 22%	-517	-
Tax of the period	3 697	12 193
Tax payable		
Tax payable from previous years	-1 236	10 329
Prepaid tax	-360	-12 655
Tax effect of businesses acquired	2 206	2 210
Tax for the period	-	11 075
Total tax payable	610	10 960

NOTE 6 – REVENUE

By segment (Amount in NOK 1000)	YTD 2025	YTD 2024
Payroll- and accounting services	1 049 425	691 813
IT services	146 807	91 004
Consultancy	217 599	183 738
Other income	858	198
Total	1 414 689	966 754
Geographical information		
Norway	1 380 229	966 754
Poland	30 895	-
Sweden	3 565	-
Total	1 414 689	966 754

NOTE 7 – SPECIFICATION OF OTHER OPERATING COSTS

(Amount in NOK 1000)	YTD 2025	YTD 2024
Audit, consultancy and legal fees	14 426	19 033
Office costs	30 198	11 363
IT equipment	56 309	35 647
Course fees	5 418	5 037
Advertising and sales costs	14 878	6 691
Loss on receivables	2 915	1 377
Other expenses	5181	13 965
Total other operating costs	129 326	93 113

NOTE 8 – LEASES

The Group has entered into operational lease agreements for offices, equipment and other facilities. The lease agreements do not contain restrictions on the Groups dividend policy or financing options.

(Amount in NOK 1000)	Offices	Equipment	Total
Acquisition cost beginning of period	256 963	11 008	267 972
Adjustments	5 949		5 949
Additions	2 270	445	2 715
Additions from acquired companies	52 324	1 469	53 793
Disposals	-6 474	-992	-7 467
Currency effect	-496	11	-484
Acquisition cost end of period	310 536	11 941	322 477
Accumulated depreciation and impairment beginning of period	74 436	3 289	42 694
Depreciation	40 851	1 843	42 694
Impairment losses in the period			-
Disposals	-6 474	-992	-7 467
Currency effect	-6	1	5
Accumulated depreciation and impairment end of period	108 806	4 140	112 946
Carrying amount of right-of-use assets at end of period	201 730	7 801	209 530
Period of rent	0-10 years	0-5 years	
Remaining period of rent	0-10 years	0-5 years	
Lease liabilities			
Less than 1 year	67 574	3 779	71 353
1-5 years	154 468	3 854	158 322
More than 5 years	28 197	0	28 197
Total undiscounted lease liabilities at end of period	250 239	7 633	257 871
Lease liabilities included in the statement of financial position at end of period, of which:			
Current	54 761	3 433	58 194
Non-current	157 625	3 643	161 268
Lease interests expensed in income statement	9 588	364	9 952

NOTE 9 – PROPERTY, PLANT AND EQUIPMENT

(Amount in NOK 1000)	Equipment and movables	Total
Acquisition cost 1 January 2025	32 067	32 067
Additions	6 071	6 071
Additions through acquisitions	13 921	13 921
Disposals	- 1 600	- 1 600
Acquisition cost end of period	50 458	50 458
Accumulated depreciation and write-downs	27 535	27 535
Carrying amount end of period	22 923	22 923
Depreciation in current period	7 388	7 388
Depreciation rates	20 -33%	

NOTE 10 – INTANGIBLE ASSETS

(Amount in NOK 1000)	Research & Development	Goodwill	Total
Acquisition cost 1 January 2025	109 257	1 754 806	1 864 064
Additions through acquisitions	9 073	497 161	506 234
Additions	36 557	-	36 557
Disposals	-	-	-
Acquisition cost end of period	154 887	2 251 967	2 406 854
Accumulated depreciation and write-downs	47 724	-	47 723
Carrying amount end of period	107 164	2 251 967	2 359 131
Depreciation in current period	18 601	-	18 601
Economic lifetime	3-5 years	Not applicable	

Research and development relates to solutions for automatization of incoming invoices for accounting systems and development of quality system. The cost occurred are identifiable, can easily isolate and will have clear economic benefits in the future.

Goodwill has arisen from transactions where Aider Konsern has merged with other acquired companies as well as companies acquired. Such goodwill is related to personnel, knowledge of operations as an accounting firm and regulatory requirements as well as relationships.

Goodwill is tested for impairment, through valuation of the group before and after acquisition, where no indication of impairment has been uncovered.

NOTE 11 – INVESTMENTS IN SHARES AND FUND UNITS.

To eliminate some of the interest risk, the company has invested parts of surplus liquidity in a low-risk money market fund. The funds have restricted use to acquisitions under the bond covenant.

The fund is classified to fair value through profit and loss and valued to quoted marked price.

(Amount in NOK 1000)	Fair value measurement using			
	Total	Quoted prices in active markets (level 1)	Significant observable inputs (level 2)	Significant unobservable inputs (level 3)
Money market fund	235 643	235 643	-	-
Total	235 643	235 643	-	-



RESPONSABILITY STATEMENT

RESPONSABILITY STATEMENT

We confirm, to the best of our knowledge, that the financial statements for the period 1st January to 30th Sept 2025 have been prepared in accordance with current applicable accounting standards and give a true and fair view of the assets, liabilities, financial position and profit or loss of the entity and the Company taken as a whole.

We also confirm to the best of our knowledge that the Board of Directors report includes a true and fair review of the development and performance of the business and the position of the entity and the Company, together with a description of the principal risks and uncertainties facing the entity and the Company.

OSLO, 13.11.2025

Knut Grotli
Chairman of the board

Patricia Olsson
Board member

Kristian Thaysen
Board member

Andreas Vik
CEO

AIDER