ANNUAL REPORT 2024
AIDER KONSERN

REPORT FROM THE BOARD OF DIRECTORS

REPORT FROM THE BOARD OF DIRECTORS 2024 FOR AIDER KONSERN AS

Aider Konsern AS is a holding company for companies that provide accounting, advisory services and related IT-services. The company's address is Karl Johans gate 37, 0162 Oslo.

The company mainly invests in other companies that provide accounting, advisory and technology services to customers who outsource all or part of their finance function.

Comments related to the financial statement

Aider Konsern AS had an annual result of TNOK -38 337 (compared to last year of TNOK -10 038) and a balance of TNOK 2 249 178 (compared to last year of TNOK 1 191 910). The equity ratio was 19,7% (compared to last year of 7,1%).

The group had an annual result of TNOK -55 045 (compared to last year of -642) and a balance of TNOK 2 902 566 (compared to last year 1 604 365). Revenue was TNOK 1 339 606 (compared to last year of 838 458). The equity ratio was 21,3% (17,3% % in 2023).

Underlying operations have been good throughout the year, but processes related to acquisitions and integrations, as well as the process in establishing a strategic partnership resulted in one-off costs that have negatively affected the annual result.

2024 has been a year where we have continued the significant growth from 2023. Aider counts 1 271 people end of 2024 compared to 812 end of 2023. Aider has clearly strengthened its brand nationally and locally through acquisitions of well reputed accounting firms throughout Norway.

Aider is experiencing an explosive growth in M&A activities. In total, Aider has made 29 acquisitions in 2024. As many as 13 acquisitions have been completed in Q4 2024, compared to 7 in Q4 2023. Acquired companies are consolidated from the accounting period when Aider controlled the shares. As the accounting business is somewhat cyclic with higher earnings in first half and most of the acquisitions are closed in the second half, the effect is that the underlying margins proforma are higher than reported margins in the financial statement. There was substantial costs related to M&A and post-merger activities and establishing a strategic partnership and refinancing the bond. Cost related to special items are at NOK 44,8 million up from NOK 19,5 million in 2023, where M&A and integration were NOK 22,1 million and cost related to establishing a strategic partnership and bond refinancing were NOK 22,8 million. Consequently, management is happy to deliver a proforma EBITDA margin according to guiding, even with substantial internal improvement project as well as M&A activities well above plan.

Net financial items have had a significant increase from NOK -76,8 million in 2023 to NOK -168,9 million in 2024 for the group, mainly due to the refinancing of the old bond as well as increase in interests from the new bond obligation.

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The cash flow from operating activities for the group in 2024 is NOK -61,8 million (compared to NOK 19,6 million in 2023). The main reason for the decrease in cash flow is increase in interests and refinancing of from the new bond, as well as special items from the transaction of establishing a strategic partnership. Cash flow from investments are NOK -954,4 million. The cash flow from financing activities are supported by the obligation refinancing of the old bond and a capital increase by conversion of debt from the parent company.

Bond reporting

In August, Aider issued a new bond of MNOK 1.600. This replaces the previous bond of MNOK 875.
The new bond has an interest rate of 4,15% + NIBOR which in a significant improvement from the previous bond of 6% + NIBOR. Furthermore, the new bond offers more flexibility with regards to other financing facilities. The new bond will be the main source of financing the M&A strategy going forward. In relation with the bond, the Group must have the higher of MNOK 50 or 5% of the aggregate outstanding nominal bond amount in free liquidity at any time in. Aider complies with this covenant requirement.

Plans and guiding for 2025

Aider's vision is:

“We are redefining the accounting industry by building a house of competence”

Aider is a vision- and value-driven company. The vision guides all priorities.

Aider will continue to grow rapidly. The high level of M&A activity in 2024 is planned to be sustained at the same level in 2025. Also, organic growth is expected to continue at the same high levels.

The possibility for realizing synergies increases as Aider grows. The return of investments from automation/AI, smarter work processes, software etc. will be higher as the customer base is larger. Consequently, EBITDA-margin is expected to increase in 2025. Aider will continue to develop complementary advisory services including further strengthening the tech offering.

On October 21st 2024, Aider announced a change of control event where Castik Capital were to acquire approx. 55% of the shares in the Group. Closing of the transaction was completed 15th of January 2025.

Having Castik Capital as a strategic financing partner will greatly improve Aider’s ability to fund growth going forward as Castik Capital can support strategic investments by issuing of equity. However, the bond financing will be the primary tool for financing “ordinary” M&A activities in the future.

Aider has started a strategy process with the new board. However, the vision, values and culture of the company will remain the same. Topics for discussions are:

- Aider will continue to develop the no.1 position in the Norwegian market, and continue to strengthen local presence to better serve local businesses as well as attract local talents
- Aider will expand the business Nordic and beyond
- Aider will invest in technology like automation/AI, and insight
- Aider will develop wider service scope
- Aider will be the most recognized brand in the industry
- And most importantly, Aider will continue to develop the "People First" culture, where employees get an unrivaled opportunity to develop and grow

Acquisitions completed in 2024:

Companies	Date	Employees	Expected Proforma Revenue
Ascender AS	01.01.2024	21	130 343 000
RCR Facility Management*	15.03.2024	4	10 032 000
EDB & Regnskapsservice AS	23.02.2024	15	19 833 000
Kystrekneskap AS	01.03.2024	5	5 647 000
Elleve AS - (Innovation department)*	06.03.2024	8	15 000 000
Råd & Regnskap Sotra AS	22.03.2024	6	9 269 000
Fokus Regnskap AS	31.03.2024	10	12 566 000
Skatt & Regnskap AS	12.04.2024	17	20 000 000
Oval Regnskap AS	29.04.2024	14	12 000 000
Ressurs Regnskap Nor AS	30.04.2024	6	7 700 000
iTide Økonomi AS	23.05.2024	30	29 200 000
MDE Sigma AS	24.06.2024	12	15 600 000
Fjord Accounting AS	26.06.2024	10	15 000 000
Impaktor AS	27.06.2024	4	13 089 000
Fjell Futurum AS	29.08.2024	3	5 363 000
Nordvest Regnskap AS	29.08.2024	7	6 646 000
BDO AS - (Troms department)*	01.10.2024	38	43 625 000
Enti AS	30.10.2024	4	7 500 000
Nueva Finance AS	05.11.2024	7	13 000 000
Nueva IT AS	05.11.2024	4	7 000 000
Regnskapssentralen AS	08.11.2024	7	9 000 000
Tinn Regnskap og Rådgivning AS	12.11.2024	7	8 300 000
Breiland Økonomi AS	02.12.2024	4	5 900 000
Enkle Grep AS	09.12.2024	3	5 200 000
Ecount II AS w/subsidiary	13.12.2024	9	18 200 000
Thor Consulting Bodø AS	13.12.2024	5	12 500 000
Acceptor Investments AS w/subsidiary	13.12.2024	12	21 400 000
Styringsgruppen AS	03.12.2024	20	26 500 000
Atenti AS	06.12.2024	65	83 300 000
Total		**357**	**588 713 000**

*) Transfers of Undertakings ("virksomhetsoverdragelse")

M&A is a long-term endeavor where the high level of activity is a result of relationships and trust built over a long period of time.

Organic growth

Organic growth is a strategic focus area for the Aider management. Being attractive to new customers and new talent is essential for long-term success. 2024 has been a formidable in this respect, with an organic growth of 15,2 % for the year.

Aider has throughout 2024 strengthened its recruitment capabilities, both internally as well as externally. This has greatly paid off, and Aider was able to hire 239 people in 2024, of which 61 was student hires of master and bachelor candidates. Aider counts 1 271 people end of 2024 compared to 812 end of 2023.

Aider is experiencing to continue its organic growth through new customers and projects. We see a shift in the market, where increasingly larger companies are contacting Aider for our services. Many of these companies have internal accounting departments and are therefore an exciting new segment for further growth. This is also supported by industry surveys which show that the market is growing rapidly and that it is particularly the large, professional accounting firms who absorbs much of the growth.

Central risks and uncertainties

All accounting firms are subject to regulations on risk management and internal control. The board has a focus on this work in relation to risk assessment and follow-up on risk-reducing measures.
The board does not perceive the risk picture to have changed significantly through 2024 and has particularly focused on the following risk areas:

- Growth risk
- ICT risk
- Money laundering risk
- Financial Risk

Growth risk

Aider is growing rapidly, both organically and through acquisitions. With 239 new hires in 2024, there is continuously joining new people who are not familiar with the company's quality procedures and guidelines. Aider therefore focuses on on-boarding new companies and individuals through:

- Further developing and improving methodology and documentation for acquisition processes
- Developing, improving and strengthen the national and regional quality organization
- The head of quality reports to the board and ensures that quality work is well illuminated in the board's discussions
- A cross-functional project team is set up to ensure all aspects of on-boarding including the implementation of quality procedures
- Significant investment has been made in further developing training programs for new hires, including national meetings, written procedures, online courses, and more.
- A personal mentor is appointed to help clarify questions for all new hires

ICT risk

Aider delivers important technology to our customers. This is an area where major changes are taking place. This makes monitoring ICT risk an important part of Aider's risk work. To handle this, Aider has built up a strong tech team of about 112 people where ICT risk work is also managed to ensure good expertise and coordination.Aider has chosen not to do IT operations itself, but through partners. This means that we share risk, expertise, and control measures with subcontractors related to operational activities.

Money laundering risk
The board experiences that the Financial Supervisory Authority's expectations related to anti money laundering procedures are increasing. The board has taken this into account through several measures. Among other things, adjustments to the quality systems have been made to make it easier to collect documentation and perform assessments in one place.

The board have appointed a money-laundering responsible at group level for Aider AS. Additionally, the regional quality managers have been delegated responsibility for supervising the money-laundering activities in their regions. The company has also appointed a separate money laundering compliance responsible.

Financial risk
At the end of 2024, the group had a long-term loan of MNOK 1 566. In addition, the group has established a revolving credit facility of MNOK 45 to secure liquidity and increase flexibility in daily operations. The group entered in a new agreement with the bank in 2025 to increase its revolving credit facility to 10% of revenue. In addition, the companies in the group are organized in a group account arrangement to ensure liquidity for each company. Cash flow from operations covers the short-term obligations and is continuously monitored by the board.

In 2024, Aider chose to refinance its obligation loan and issued a new loan of MNOK 1 600. The proceeds were used to redeem the old bond and further strengthen the cash for M&A-purposes. This provides greater flexibility for investments.

The Board's assessment is that the company and the group are well capitalized and have a good liquidity situation, both as of December 31, 2024 and going into 2025.

Events after the balance sheet date:
The shareholders in Aider Konsern AS's parent company Aider Group AS finalized and closed the transaction with Castik Capital for the sale of shares of approximately 55% on January 15th 2025.

Going concern:
The financial statements for 2024 have been prepared on the going concern assumption and, in accordance with Section 3.3a of the Accounting Act, the Board confirms that the going concern assumption is appropriate.

Research and development activities
The company has undertaken several development projects in its service areas of IT, accounting, and payroll production, including robotic projects and customer applications. CAPEX in 2024 was NOK 43,2 million, with a total of NOK 80,8 million being capitalized as of December 31, 2024.

Directors' liability insurance
The company has director's liability insurance at group level, which also covers the board of Aider Konsern AS.

Statement of Social Responsibility

Working environment
The sickness absence rate in the group was approximately 4.7% throughout 2024. This is the same lever as 2023 and is considered acceptable, However, active efforts to keep sickness absence down are an ongoing measure at Aider.

There have been no reported or occurring work-related accidents or injuries, neither to personnel nor materials.

Flexibility regarding workplace has been practiced so that all employees have had the opportunity to work from home during periods where it has been most appropriate.

Gender equality
At the end of the year, the group had 1 271 employees, of whom 780 were women (61.4%). The proportion of women in management positions is 46,8%. Management positions are defined as positions with specific responsibility for a service area or department.

There is no discrimination in pay or other ways between genders. Equal work and responsibilities should be remunerated equally at Aider.

Measures to prevent discrimination, etc.
Aider is aiming to recognize people as unique individuals that are different, with different dreams and ambitions, and differences in what ideal career path should look like. Also, we know that diversity does not create value by itself, and can even be a source of complexity. However, diversity done right will generate new ideas, better business solutions, and a more vibrant workplace. We care deeply about providing equal opportunities for all, and leveraging different strengths, competencies and perspectives to create value, and to put People First

Aider has established reporting procedures to detect unwanted incidents and prevent discrimination, etc. Recruitment processes always involve several people to ensure that multiple candidates are evaluated, and any personal biases are eliminated. Finally, calibration of salary and promotion to leadership positions is done at regional/national level to more easily detect any systematic imbalances in remuneration, opportunities for promotion, etc.

Environmental impact
Moving toward a more sustainable future is a necessity, and Aider takes this responsibility seriously. In order to help track the Group's ESG metrics the board has chosen to prepare an updated ESG report for 2024 for the Aider group based on the CSRD framework.

Being a professional services firm, the environmental impact of the company and group's core business is rather low. Aider does, however, recognize the opportunity and responsibility of helping our customers to create profitability in new and circular business models, and ensuring a competitive sustainable transition.

Aider has joined Accounting Norway's Sustainability Council (Regnskap Norge Bærekraftsforum).

The Transparency Act and responsible sourcing

Aider is committed to making sure we contribute positively to local and civil society. While we have always put quality and safety highly when choosing our suppliers, this year we have conducted more rigorous due diligence assessments in accordance with the OECD Guidelines in order to get a better overview of any risks in our supply chain, and to comply with the transparency act.

This due diligence covers a wide array of topics including practices related to Human Rights, Labour, Environment, anti-corruption and more. We used the software provider Factlines to conduct this assessment and have been scored as a low-risk supplier ourselves, as well as having a low-risk supply chain overall. We have not identified any significant risks, but there are some identified lesser risks regarding non-codified ethical standards which we will follow up..

Further information regarding this work will be published on: www**.aider.no/apenhetsloven by 30.06**

Statement on the annual accounts and appropriation of profit

The board of Aider Konsern AS proposes that the year's deficit of TNOK 38 337 be transferred from other equity.

OSLO, 29.10.2025

Electronically signed Knut Grotli Chairman of the board	Electronically signed Kristian Thaysen Board member
Electronically signed Patricia Olsson Board member	Electronically signed Andreas Vik CEO

CONSOLIDATED FINANCIAL STATEMENT 2024

INCOME STATEMENT
AIDER KONSERN

INCOME STATEMENT (Amount in NOK 1000)	Note	2024	2023
Operating income			
Revenue	3	1 328 365	836 486
Other income		11 241	1 972
Total operating income		**1 339 606**	**838 458**
Cost of goods sold		-152 250	-87 292
Personell expenses	4	-874 384	-575 073
Amortizations and depreciations	5,6,7	-71 732	-36 316
Other expenses	8,9,10	-140 772	-64 986
Total operating expenses		-1 239 138	**-763 667**
Operating profit		**100 468**	**74 791**
Financial items			
Other interest income	11	25 777	9 470
Other financial income	11	7 412	3 112
Result from associated companies	11,12	-850	-
Other interest expense	11	-186 950	-89 238
Other financial expense	11	-14 249	-153
Net financial items		**-168 860**	**-76 809**
Profit before tax		**-68 392**	**-2 018**
Income taxes	13	13 347	1 376
Profit for the period		**-55 045**	**-642**
Profit attributable to Aider shareholders	14	-55 045	-4 904
Profit attributable to non-controlling interests		-	4 262
Total		**-55 045**	**-642**
Earnings per share in NOK			
Continuing operations			
- Ordinary		-55	-1
- Diluted		-55	-1
Discontinued operations		-	-
Other comprehensive income			
Profit for the period		-55 045	-642
Items that may not be reclassified to the income statement		-	-
Items that may be reclassified to the income statement		-	-
Total comprehensive income		**-55 045**	**-642**
Attributable to			
Shareholders in Aider		-55 045	-4 904
Non-controlling interests		-	4 262

BALANCE SHEET
AIDER KONSERN

ASSETS (Amount in NOK 1000)	Note		2024	2023
Non-current assets				
Intangible assets				
Research and development	7		80 835	42 575
Deferred tax assets	13		7 856	2 649
Customer contracts	15		49 228	-
Goodwill	7,15		1 754 806	895 077
Total intangible assets			**1 892 724**	**940 300**
Tangible assets				
Right-of-use assets	5		189 862	118 108
Property, plant and equipment	6		14 279	8 246
Total tangible assets			**204 141**	**126 354**
Non-current financial assets				
Investment in associated companies	12		9 405	4 528
Investment in financial assets			22 619	-
Loan to group companies			333	-
Other long-term receivables			10 840	72
Total non-current financial assets			**43 198**	**4 600**
Total non-current assets			**2 140 062**	**1 071 254**
Current assets				
Accounts receivables	10		237 211	122 801
Other short-term receivables	16		31 790	19 545
Investments in fund units	17		256 002	152 883
Cash and Cash equivalents	18,19		237 501	237 882
Total current assets			**762 504**	**533 111**
Total assets			**2 902 566**	**1 604 365**

BALANCE SHEET
AIDER KONSERN

EQUITY AND LIABILITIES (Amount in NOK 1000)	Note		2024	2023
EQUITY				
Paid-in capital				
Share capital	14		2 000	1 000
Share premium			676 737	281 772
Total paid-in capital			**678 737**	**282 772**
Other equity			-	-
Uncovered loss			-60 332	-5 287
Minority			-	159
Total equity			**618 405**	**277 644**
LIABILITIES				
Provisions				
Deferred tax	13		-	-
Other provisions			2 736	2 331
Total provisions			**2 736**	**2 331**
Non-current liabilities				
Interest bearing debt	19		1 565 753	897 356
Lease liabilities	5		145 170	96 136
Total non-current liabilities			**1 710 924**	**993 492**
Current liabilities				
Liabilities to group companies	20		201 802	101 579
Accounts payables			42 703	45 655
Tax payable	13		281	1 372
Lease liabities	5		52 768	28 069
Public duties payable			116 998	66 307
Debt to credit institutions	19		-	-
Other current liabilities	16		155 950	87 916
Total current liabilities			**570 502**	**330 898**
Total liabilities			**2 284 162**	**1 326 721**
Total equity and liabilities			**2 902 566**	**1 604 365**

OSLO, 29.10.2025

Electronically signed
Knut Grotli
Chairman of the board

Electronically signed
Kristian Thaysen
Board member

Electronically signed
Patricia Olsson
Board member

Electronically signed
Andreas Vik
CEO

STATEMENT OF EQUITY

AIDER KONSERN

(Amount in NOK 1000)	Share capital	Share premium	Other equity	Uncovered loss	Minority	Total
Equity 1 January 2023	**1 000**	**281 783**	**-**	**-383**	**865**	**283 266**
Result for the period				-4 904	4 262	-642
Establishment of companies		-11				-11
Transaction with minority					-4 968	-4 968
Equity 31 December 2023	**1 000**	**281 772**	**-**	**-5 287**	**159**	**277 644**
Result for the period				-55 045		-55 045
Capital increase	1 000	394 965				395 965
Transaction with minority					-159	-159
Dividend to minority					-	-
Equity 31 December 2024	**2 000**	**676 737**	**-**	**-60 332**	**-**	**618 405**

CASH FLOW STATEMENT
AIDER KONSERN

(Amount in NOK 1000)	2024	2023
Operating activities		
Profit for the period before tax	-68 392	-2 018
Tax paid	-11 688	-8 435
Depreciation and amortization	71 732	36 316
Change in accounts receivables	-73 037	-34 248
Change in accounts payables	-17 794	-2 418
Financial income	8 625	2 712
Change in other accrual items	28 715	27 674
Cash flow from operating activities	**-61 839**	**19 583**
Investment activities		
Net expenditure on property, plant and equipment	-49 973	-31 541
Result from associated companies	850	-
Investment in subsidiaries	-961 036	-300 458
Cash received in acquisitions	103 665	19 372
Net change in group account	-8 028	-
Change in group loans	100 223	62 578
Investment in shares and other financial assets	-140 129	-
Cash flow from investment activities	**-954 427**	**-250 047**
Financing activities		
Proceeds from the issuance of new long-term liabilities	1 529 332	401 302
Repayment of long-term liabilities	-856 641	-655
Draft on credit facility	-	-8 083
Payment of principal portion of lease liabilities	-52 772	-28 022
Proceed from equity increase	395 965	-
Cash flow from financing activities	**1 015 884**	**364 542**
Net change in cash and cash equivalents	**-381**	**134 077**
Cash and cash equivalents at the start of the period	**237 882**	**103 805**
Cash and cash equivalents at the end of the period	**237 501**	**237 882**

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 2024 were authorized for issue by the board of directors on April 30th, 2025.

Basis for preparation

Aider Konsern AS's consolidated financial statements are prepared in accordance with International Financial Reporting Standards (IFRS) as adopted by the EU and mandatory for accounting periods beginning on or after January 1, 2021, and with Norwegian disclosure requirements under the Norwegian Accounting Act as of December 31, 2024.

The consolidated financial statements are based on the principles of historical cost accounting, except for the following accounting items:

- Financial instruments at fair value through profit or loss and financial instruments through other comprehensive income and expenses
- The consolidated financial statements have been prepared using consistent accounting principles for similar transactions and events under otherwise similar circumstances.

Financial instruments at fair value through profit or loss and financial instruments through other comprehensive income and expenses.

Changes in accounting policies and notes

No changes in IFRSs relevant to the 2024 financial statements have been made in the current year.

Consolidation principles

The consolidated financial statements comprise the financial statements of the parent company and its subsidiaries as of December 31, 2024. An entity is considered to be controlled by the group when the group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Therefore, the group controls an entity in which it has invested if, and only if, the group:

- has power over the entity
- is exposed to, or has rights to, variable returns from its involvement with the entity
- has the ability to use its power over the entity to affect its returns.

If the group has a majority of the voting rights in an entity, the entity is presumptively a subsidiary in the group. To support this presumption and where the group does not hold the majority of the voting rights, the group considers all relevant facts and circumstances to evaluate whether the group controls the entity in which it has invested. This includes, among other things, ownership percentage, voting percentage, ownership structure and relative strength, as well as options controlled by the group and shareholder agreements or other agreements. See note 9 for a more detailed description of the group's assessments related to the control concept.

Assessments are made for each investment.

The group performs a reassessment of whether it controls or does not control an entity when facts and circumstances indicate that there are changes in one or more of the control elements.

The acquisition method is used in accounting for business combinations, see note 15. Subsidiaries are consolidated from the date the group obtains control and are deconsolidated when control ceases.

The result, as well as each component of other comprehensive income and expenses, is attributed to the group and to non-controlling interests, even if this results in a loss for the non-controlling interests. If necessary, the subsidiaries' financial statements are adjusted to comply with the group's accounting policies. Intra-group transactions and balances, as well as gains and losses arising from transactions between the companies, are eliminated. Non-controlling ownership interests are presented on a separate line within the equity section of the consolidated balance sheet.

Change in ownership percentage without loss of control

Changes in ownership percentages in subsidiaries that do not result in loss of control are recognized as equity transactions. The consideration is recognized at fair value, and the difference between the consideration and the carrying value of non-controlling interests is recognized against the controlling owners' equity.

Loss of control

In the event of a change in ownership percentage that results in loss of control, the consideration is measured at fair value. The carrying values of the assets (including goodwill) and liabilities in the subsidiary and non-controlling interests are deducted at the time control is lost. The fair value of the consideration received, less the carrying values of the liabilities in the subsidiary and non-controlling interests at the time control is lost, is recognized. Any remaining ownership interest is measured at fair value, and any gain or loss is recognized in the income statement at the time control ceases.

Business combinations
The acquisition method is used for accounting for business combinations.
Acquired assets and liabilities in connection with business combinations are measured at fair value at the acquisition date. The company is consolidated from the point at which the group gains control and is excluded from consolidation when control ceases. Costs related to acquisitions are expensed as they are incurred. Non-controlling interests are calculated based on the non-controlling interests' share of identifiable assets and
liabilities or at fair value. The choice of method is made for each individual business combination.
Goodwill is calculated as the sum of the consideration and the accounting value of non-controlling interests and the fair value of previously owned equity interests, less the net value of identifiable assets and liabilities calculated at the time of acquisition. Goodwill is not amortized but is tested for impairment at least annually.

Goodwill is allocated to the cash-generating units that are expected to benefit from the
acquisition synergies, regardless of whether other assets and liabilities in the acquisition are attributed to these cash-generating units. If the fair value of the net assets in the business combination exceeds the consideration (negative goodwill), the difference is recognized as income immediately at the acquisition date.

Use of estimates
The management has used estimates and assumptions that have affected assets, liabilities, revenues, expenses, and disclosure of potential obligations. This applies in particular to depreciation of fixed assets, impairment of goodwill, valuations related to acquisitions, and pension obligations. Future events may cause the estimates to change. Estimates and their underlying assumptions are assessed on an ongoing basis and are based on best judgment and historical experience. Changes in accounting estimates are recognized in the period in which the changes occur. If the changes also relate to future periods, the effect is distributed over the current and future periods.

Assessments
In the preparation of the annual financial statements, management has made certain significant judgments based on critical estimates related to the application of accounting principles. The following notes cover the company's assessments:

- Control over a company, note 12
- Lease agreements, note 5
- Revenue from contracts with customers, note 3
- Financial instruments, note 21.

Currency
The presentation currency of the group is NOK, which is also the functional currency of the parent company. Companies with a different functional currency are translated to the balance sheet date exchange rate for balance sheet items, including goodwill, and to the transactional exchange rate for income statement items. Monthly average rates are used as an approximation of the transactional exchange rate. Translation differences are recognized in other income and expenses. Upon loss of control, significant influence or joint control, accumulated translation differences related to investments attributable to controlling interests are recognized in profit or loss. Upon partial disposal of subsidiaries (not loss of control), the proportional share of accumulated translation differences is attributed to non-controlling interests.

Revenue
Revenues consist primarily of accounting services, sales of system services, and other financial advice.
Revenue from contracts with customers is recognized when control over a good or service is transferred to the customer, and in the amount that reflects what the Group expects to receive for the good or service. The Group has concluded that it is a principal in its revenue streams because it controls the goods and services before they are transferred to the customer.

Segments
For management reporting purposes, the Group is organized into different business areas based on their activities, and the Group consists of 3 reporting segments. Further information about the different segments and related financial information is presented in Note 3.

Tax
The tax expense in the income statement includes both the current payable tax and changes in deferred tax. Deferred tax is calculated at 22% based on temporary differences between accounting and tax values, as well as tax loss carryforwards at the end of the accounting year. Tax-increasing and tax-decreasing temporary differences that reverse or may reverse in the same period are offset and netted. Net deferred tax assets are recognized to the extent it is probable that they can be utilized. An asset for deferred tax is recognized when it is probable that the company will have sufficient taxable profits in future periods to utilize the tax benefit. The companies recognize previously unrecognized asset for deferred tax to the extent it has become probable that the company can utilize the deferred tax benefit. Similarly, the company will reduce the asset for deferred tax to the extent it no longer considers it probable that it can utilize the deferred tax benefit.

Deferred tax assets and liabilities are measured based on the expected future tax rate for the companies in the group where temporary differences have arisen. Deferred tax assets and liabilities are measured at nominal value and classified as long-term liabilities (non-current assets) in the balance sheet. Payable tax and assets or liabilities for deferred tax are recognized directly against equity to the extent that the tax items relate to items recognized directly against equity.

Leases
Leased operating assets are accounted for under IFRS 16 and classified as property, plant and equipment in the financial statements. The corresponding liability is included as long-term debt.

Lease payments are split between interest expense and principal repayment.

Classification of assets and liabilities
The Group distinguishes between current assets and non-current assets when presenting assets in the balance sheet. Similarly, short-term and long-term liabilities are distinguished.

The Group classifies an asset as a current asset when it:
- expects to realize the asset or intends to sell or consume it in the Group's ordinary operating cycle
- primarily holds the asset for trading
- expects to realize the asset within twelve months after the reporting period
- The asset is in the form of cash or a cash equivalent, unless the asset is subject to a restriction that prevents it from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as fixed assets, including deferred tax assets.

The group classifies liabilities as short-term when the obligation:
- Is expected to be settled in the entity's ordinary operating cycle
- Primarily holds the obligation for sale
- Falls due for settlement within twelve months after the reporting period

Or
- The group does not have an unconditional right to defer settlement of the obligation for at least twelve months after the reporting period.

All other liabilities are classified as long-term debt, including deferred tax liabilities.

Fixed assets
Property, plant, and equipment intended for production, delivery of goods, or administrative purposes and with a durable lifespan are classified as tangible fixed assets. These assets are measured at acquisition cost, less accumulated depreciation and impairment losses. When sold or disposed of, the carrying amount is deducted and any loss (gain) is recognized in the income statement.

The acquisition cost of tangible fixed assets includes purchase price, taxes, and expenses directly related to preparing the asset for use. Expenses incurred after the asset is put into use, such as ongoing maintenance, are recognized as operating expenses, while upgrades or improvements are added to the asset's cost and depreciated along with it. The depreciation period and method are reviewed annually. The residual value is estimated at each year-end, and changes in the estimate are recognized as an estimate change. Significant assets consisting of substantial components with different useful lives are decomposed with different depreciation periods for the various components.

Intangible assets
Individually acquired intangible assets are recognized in the balance sheet at cost. Intangible assets acquired through business combinations are recognized in the consolidated financial statements at fair value. In subsequent reporting periods, intangible assets are measured at cost, reduced by any accumulated depreciation and impairment. Internally generated intangible assets, except capitalized development costs, are not recognized in the balance sheet but are expensed as incurred. Intangible assets with a definite useful life are depreciated over their economic life and are tested for impairment when there are indications of impairment.

Goodwill and other indefinite-lived intangible assets are not depreciated but are tested for impairment if there are indications of impairment, at least annually, either individually or as part of a cash-generating unit. For indefinite-lived intangible assets, an annual assessment is made as to whether the assumption of indefinite life can be supported. If not, the change is treated prospectively as a change to a definite life. Gain or loss on disposal of intangible assets is calculated as the difference between net sales proceeds and carrying amount. Gain is recognized as "other operating income" and loss as "other operating expenses".

Research and development
Expenses related to research and development are capitalized to the extent that one can identify a future economic benefit related to the development of an identifiable intangible asset and where the acquisition cost can be reliably measured. Otherwise, such expenses are expensed as incurred. Capitalized research and development costs are depreciated on a straight-line basis over the economic life.

Write-down of non-financial assets
The group evaluates at each reporting date whether there are indications that an asset has declined in value. If such indications exist, the asset's recoverable amount is estimated. The recoverable amount is considered as the higher of fair value less costs to sell and value in use, and is calculated for an individual asset, unless the asset does not generate cash inflows that are largely independent of cash inflows from other assets or groups of assets.

An asset has declined in value when its carrying amount exceeds its recoverable amount, and in such cases, the asset is written down to its recoverable amount. The reduction is a loss on impairment, which is recognized in profit or loss. The group evaluates at each reporting date whether there are indications that an impairment loss recognized for an asset other than goodwill in prior years no longer exists or has decreased. If such indications exist, the recoverable amount of this asset is estimated, and the previously recognized impairment loss is reversed up to a maximum amount that does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognized in prior years.

Financial instruments
A financial instrument is any contract that gives rise to a financial asset for one entity and a financial liability or an equity instrument for another entity.

Financial assets
The group's financial assets are: trade receivables and cash and cash equivalents.

The classification of financial assets at initial recognition depends on the characteristics of the contractual cash flows of the asset and the business model that the group uses in managing its financial assets. With the exception of trade receivables that do not have a significant financing element, the group recognizes a financial asset at fair value plus transaction costs, if the financial asset is not measured at fair value with value changes through other income and expenses. The group classifies its financial assets as follows:

Financial assets measured at amortized cost
Financial assets measured at fair value with value changes through other income and expenses with reclassification of cumulative gains and losses to profit and loss
Equity instruments measured at fair value with value changes through other income and expenses without reclassification of cumulative gains and losses to profit and loss
Derivatives measured at fair value through profit or loss (not designated as hedging instruments)

Financial assets measured to amortized cost
The company measures financial assets at amortized cost if the following conditions are met:
- The financial asset is held in a business model where the objective is to collect contractual cash flows, and
- The contractual terms of the financial asset give rise to cash flows that are solely payments of principal and interest on specified dates.

Subsequent measurement of financial assets measured at amortized cost is done using the effective interest rate method and is subject to impairment losses.
Gains and losses are recognized in profit or loss when the asset is derecognized, modified, or impaired. The company's financial assets measured at amortized cost include trade receivables and other short-term deposits.

Derecognition of financial assets
A financial asset (or, where applicable, a part of a financial asset or a part of a group of similar financial assets) is derecognized (removed from the consolidated balance sheet of the group) when:
- The contractual right to receive cash flows from the financial asset expires, or
- The group has transferred the contractual right to receive the cash flows from the financial asset, or has retained the contractual right to receive the cash flows from a financial asset but has assumed an obligation to pay them to another party; and either:
- The group has transferred substantially all risks and benefits associated with the asset, or
- The group has neither transferred nor retained substantially all risks and benefits associated with the asset but has transferred control of the asset.

Financial liabilities
Financial liabilities are, at initial recognition, classified as loans and obligations. Loans and obligations are recognized at fair value adjusted for directly attributable transaction costs.

Loans and liabilities
After initial recognition, interest-bearing loans will be measured at amortized cost using the effective interest rate method. Gains and losses are recognized in the income statement when the liability is derecognized. Amortized cost is calculated by taking into account any discount or premium on purchase, or costs and fees that are an integral part of the effective interest rate. The effective interest rate is presented as finance costs in the income statement. Liabilities are measured at their nominal amount if the effect of discounting is insignificant.

Derecognition of financial liabilities
A financial liability is derecognized when the liability is settled, cancelled or expired. When an existing financial liability is replaced with a new liability from the same lender where the terms are substantially modified, or the terms of an existing liability are materially modified, the original liability is derecognized and a new liability is recognized. The difference in the carrying amount is recognized in profit or loss.

Measurement of fair value
Fair value of financial instruments traded in active markets is determined at the end of the reporting period by reference to quoted market prices or dealer prices (bid prices for long positions and ask prices for short positions) without deduction of transaction costs.

For financial instruments not traded in an active market, fair value is determined using an appropriate valuation method. Such valuation methods include the use of recently executed arm's length market transactions between knowledgeable and willing parties, if available, reference to the current fair value of another instrument that is substantially the same, discounted cash flow calculations, or other valuation models.

Cash and cash equivalents
Cash and cash equivalents include cash, bank deposits, and other short-term, highly liquid investments. The cash flow statement has been prepared using the indirect method.

Events after the balance sheet date
New information after the balance sheet date regarding the company's financial position on the balance sheet date has been taken into account in the financial statements. Events after the balance sheet date that do not affect the company's financial position on the balance sheet date, but that will affect the company's financial position in the future, are disclosed if they are significant.

AIDER

NOTE 2 – GENERAL INFORMATION

Aider Konsern AS is a holding company for companies who provides accounting and advisory services. The company invests primarily in companies who delivers accounting- and technology driven services for clients outsourcing all or part of their business administration processes.

NOTE 3 – REVENUE

By segment (Amount in NOK 1000)	2024	2023
Payroll- and accounting services	934 038	741 699
IT services	147 289	89 935
Other income	247 039	4 852
Total	**1 328 365**	**836 486**
Geographical information		
Norway	1 328 365	836 486
Total	**1 328 365**	**836 486**

NOTE 4 – PAYROLL COSTS, NUMBER OF EMPLOYEES, ALLOWANCES, LOANS TO EMPLOYEES

(Amount in NOK 1000)	2024	2023
Salaries	712 014	469 601
Social security tax	102 710	71 509
Pension costs	36 596	25 174
Other benefits	32 108	17 858
Activated personnel costs	-9 043	-9 070
Total personell expenses	**874 384**	**575 073**
Average number of man-years	1 039	732

Salary to Management (Amount in NOK 1000)	2024	2023
CEO		
Salary	2 465	2 177
Pension	47	27
Other benefits	1 099	22
Total	**3 612**	**2 225**

The CEO is employed in Aider AS. There have been given loans/securities to the holding companies owned by the CEO, Board of Directors and other related parties from the parent company Aider Group AS. The loans were settled 15th of January 2025.

Pension obligations
The companies in the Group have entered into pension schemes that meet the requirements of the Mandatory Occupational Pensions Act.

NOTE 5 – LEASES

The Group have 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	165 448	4 548	169 996
Implementation effect	11 935	18	11 953
Addition of right-of-use assets	97 784	8 426	106 210
Disposals	-	-	-
Acquisition cost end of period	**275 168**	**12 991**	**288 159**
Accumulated depreciation and impairment beginning of period	48 228	3 659	51 887
Depreciation	44 186	2 224	46 410
Impairment losses in the period	-	-	-
Disposals	-	-	-
Accumulated depreciation and impairment end of period	**92 414**	**5 883**	**98 297**
Carrying amount of right-of-use assets at end of period	**182 753**	**7 109**	**189 862**
Remaining period of rent	0-10 years	0-5 years	
Lease liabilities			
Less than 1 year	60 667	2 983	63 650
1-5 years	144 110	4 635	148 745
More than 5 years	14 190	-	14 190
Total undiscounted lease liabilities at 31. December	**218 966**	**7 619**	**226 585**
Lease liabilities included in the statement of financial position at 31 December, of which:	**191 097**	**6 841**	**197 938**
Current	50 210	2 558	52 768
Non-current	140 888	4 282	145 170
Lease interests expensed in income statement	9 638	604	10 241

NOTE 6 – PROPERTY, PLANT AND EQUIPMENT

(Amount in NOK 1000)	Equipment and moveables	Total
Acquisition cost 1 January 2024	18 788	18 788
Additions	6 796	6 796
Additions through acquisitions	4 997	4 997
Disposals	-822	-822
Acquisition cost end of period	**29 759**	**29 759**
Accumulated depreciation and write-downs	15 480	15 480
Carrying amount end of period	**14 279**	**14 279**
Depreciation in current period	4 938	4 938
Depreciation rates	20-33%	

NOTE 7 – INTANGIBLE ASSETS

(Amount in NOK 1000)	Research & Development	Goodwill	Total
Acquisition cost 1 January 2024	66 474	895 077	961 551
Additions through acquisitions	15 505	859 729	875 234
Additions	43 175	‘	43 176
Disposals	-	-	-
Acquisition cost end of period	**125 155**	**1 754 806**	**1 879 961**
Accumulated depreciation and write-downs	44 320	-	44 320
Carrying amount end of period	**80 835**	**1 754 806**	**1 835 641**
Depreciation in current period	20 384	-	20 384
Economic lifetime	3-5 years	Not applicable	

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

Goodwill have arised from the transactions where Aider Konsern merged with the sister companies TET Gruppen AS and Aider AS with subsidiaries in 2020, as well as companies in note 12 and 15. Goodwill in these transactions are related to personell, 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 are uncovered.

NOTE 8 – SPECIFICATION OF OTHER OPERATING COSTS

(Amount in NOK 1000)	2024	2023
Audit, accounting and legal assistance	30 074	9 780
Office expenses	24 044	11 552
IT equipment	37 087	23 761
Course expenses	10 226	3 802
Travel expenses	13 096	4 466
Advertising and sales costs	8 847	6 811
Loss on receivables	2 965	3 909
Other operating expenses	14 431	905
Total other operating costs	**140 772**	**64 986**

NOTE 9 – AUDIT EXPENSES

Expensed fees to auditor (Amount in NOK 1000)	2024	2023
Expensed fees to the auditors are the following:		
Ordinary audit	2 499	1 800
Other services	158	145
Total	**2 657**	**1 945**

NOTE 10 – ACCOUNTS RECEIVABLES

(Amount in NOK 1000)	2024	2023
Accounts receivables at face value	242 400	129 378
Provision for losses	-5 190	-6 576
Accounts receivables	**237 211**	**122 801**
Changes in provision for losses	-3 469	818
Realised losses	6 434	3 091
Expensed losses on receivables	**2 965**	**3 909**

NOTE 11 – SPECIFICATION OF FINANCIAL ITEMS

(Amount in NOK 1000)	2024	2023
Financial income		
Interest income from bank accounts and money market fund	25 777	9 470
Other financial income	7 412	3 112
Total financial income	**33 189**	**12 582**
Financial cost		
Interest expenses	176 709	83 644
Interest expenses from leasing	10 241	5 595
Result from associated companies	850	-
Other financial expenses	14 249	153
Total financial costs	**202 049**	**89 391**
Net financial items	**-168 860**	**-76 809**

NOTE 12 – INVESTMENTS IN SUBSIDIARIES AND ASSOCIATED COMPANIES

Subsidiaries are companies over which the Group has control. Control is defined as the power to govern the financial and operating policies of another entity to obtain benefits from its activities. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are de-consolidated from the date on which control ceases.

(Amount in NOK 1000)	Office	Owner-ship	Voting share	Equity pr 31.12.24	Profit/loss 2024
Aider AS	Karl Johans gate 37, 0162 Oslo	100 %	100 %	87 533	52 850
Causa Nord AS	C.M. Havigs gate 21, 8656 Mosjøen	100 %	100 %	89	174
Ascender AS	Hieronymus Heyerdahls gate 1, 0160 Oslo	100 %	100 %	100	22 719
Aider Innovasjon AS	Karl Johans gate 37, 0162 Oslo	100 %	100 %	14 674	1 137
Fjell Futurum AS	Jernbanevegen 4C, 2900 Fagernes	100 %	100 %	163	143
Tinn Regnskap & rådgivning AS	Sam Eydes gate 93A, 3660 Rjukan	100 %	100 %	273	1 068
Thor Consulting Bodø AS	Sjøgata 3, 8006 Bodø	100 %	100 %	30	3 759
Styringsgruppen Regnskap AS	Skippergata 17, 4611 Kristiansand S	100 %	100 %	137	2 670
Regnskapssentralen AS	Naustdalsvegen 1B, 6800 Førde	100 %	100 %	612	1 942
Nueva IT AS	Jarenstranda 14, 2750 Gran	100 %	100 %	1 025	1 817
Aider Bergen AS	Lars Hilles gate 30, 5008 Bergen	100 %	100 %	0	127
Grasp Labs AS	Infanterivegen 16, 3734 Skien	100 %	100 %	4 883	3 063
Aider Sørøst AS	Hydroparken 295, 3660 Rjukan	100 %	100 %	3 585	1 765
Nueva Finance AS	Årbogveien 100, 3515 Hønefoss	100 %	100 %	119	3 556
Enti AS	Store Elvegate 15, 4515 Mandal	100 %	100 %	100	1 428
Enkle Grep AS	Stokkamyrveien 13, 4313 Sandnes	100 %	100 %	148	1 224
Ecount II AS	Sveiven 54, 5533 Haugesund	100 %	100 %	1 641	3 512
Ecount Haugesund AS	Norevegen 7, 5542 Karmsund	100 %	100 %	30	3 725
Breiland Økonomi AS	Rundhaugen 8, 8023 Bodø	100 %	100 %	1 000	995
Atenti AS	Leirvollen 21A, 3736 Skien	100 %	100 %	1 389	1 389
Acceptor Investments AS	Kanalveien 105A, 5068 Bergen	100 %	100 %	487	-19
Acceptor Accounting AS	Kanalveien 105A, 5068 Bergen	100 %	100 %	300	3 520
Råd og Regnskap Sotra AS	Grønamyrvegen 4, 5353 Straume	100 %	100 %	802	515

Investment in associated companies	Office	Booked value	Owner-ship	Voting share	Equity pr 31.12.24	Profit/loss 2024
Gripr AS	Rådhusgata 15, 3211 Sandefjord	4 512	23 %	23 %	503*	-2 528*
Adminflow AS	Sandakerveien 138, 0484 Oslo	5 850	25 %	25 %	24 468	-3 364

*The companies financial accounts for 2024 is not finalized.and figures are for 2023.

NOTE 13 – TAX

(Amount in NOK 1000)	2024	2023
This years tax expense		
Payable tax	281	1 372
Correction from last year	-34	355
Change in deferred tax/tax asset	-13 594	-1 103
Total tax expense	**-13 347**	**- 1 376**
Taxable income		
Profit before tax	-68 392	-2 018
Permanent differences	66 957	-21 907
Changes in temporary differences	-37 075	16 747
Use of/not used tax loss carried forward	39 789	13 415
Total taxable income	**1 279**	**6 238**
Payable tax in the balance sheet		
Payable tax on this years result	281	1 372
Total payable tax	**281**	**1 372**
Temporary differences		
Tangible assets	10 155	2 038
Receivables	-4 729	-4 401
Other provisions	21 834	5 054
Total	**27 261**	**2 691**
Shares and other securities	1 810	-
Tax loss carried forward	-65 195	-14 793
Off balance sheet deferred tax assets	415	62
Basis for calculating deferred tax/tax assets	**-35 709**	**-12 040**
Net tax assets/deferred tax	**-7 856**	**-2 649**
Deferred tax	-	-
Tax assets	7 856	2 649

NOTE 14 – SHARE CAPITAL, SHAREHOLDER INFORMATION

Share capital	Number outstanding	Face Value	Carrying value
Ordinary shares	1 000 000	2	2 000 000
Total	**1 000 000**		**2 000 000**

The share capital is owned by the following shareholders:

Shareholders:	Number of shares	Ownership
Aider Group AS	1 000 000	100%
Total number of shares	**1 000 000**	**100%**

NOTE 15 – BUSINESS COMBINATIONS

- Ascender AS was acquired 01.01.2024
- EDB Regnskapstjenester As was acquired 23.02.2024
- Kystregnskap AS was acquired 01.03.2024
- Råd og Regnskap Sotra AS was acquired 22.03.2024
- Skatt og Regnskap AS was acquired 12.04.2024
- Fokus Regnskap AS was acquired 15.03.2024
- Ressurs Regnskap Nor AS was acquired 30.04.2024
- Oval Regnskap AS was acquired 29.04.2024
- Nueva IT AS was acquired 05.11.2024
- MDE Sigma AS was acquired 24.06.2024
- Enkle Grep AS was acquired 09.12.2024
- Thor Consulting Bodø AS was acquired 13.12.024
- Styringsgruppen AS was acquired 03.12.2024
- iTide Økonomi AS was acquired 23.05.2024
- Tinn Regnskap og Rådgivning AS was acquired 12.11.2024
- Fjord Accounting AS was acquired 26.06.2024
- Impaktor AS was acquired 27.06.2024
- Nordvest Regnskap AS was acquired 29.08.2024
- Fjell Futurum AS was acquired 29.08.2024
- Enti AS was acquired 30.10.2024
- Nueva Finance AS was acquired 05.11.2024
- Regnskapssentralen AS was acquired 08.11.2024
- Breiland Økonomi AS was acquired 02.12.024
- Ecount II AS was acquired 13.12.2024
- Acceptor Investments AS was acquired 13.12.2024
- Atenti AS was acquired 06.12.2024

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

	Fair value recognized on acquisition	
(Amount in NOK 1000)	**31.12.2024**	**31.12.2023**
Assets		
Property, plants and equipment	24 429	9 129
Cash and cash equivalents	103 665	19 372
Deferred tax assets	1 241	277
Receivables	85 854	24 193
Total	**253 835**	**52 970**
Liabilities		
Accounts payables	16 146	3 313
Other current liabilities	116 395	28 816
Public duties payable	59 522	8 518
Deferred tax	9 683	3 192
Liabilities	**201 746**	**43 840**
Net identifiable assets and liabilities at fair value	**52 089**	**9 130**
Goodwill	859 729	113 747
Customer contracts	49 228	-
Purchase price	**961 046**	**122 877**
Share issued, at fair value*	499 615	45 169
Cash	461 369	77 708
Transaction costs	61	-
Total consideration	**961 046**	**122 877**
Paid in cash	461 369	77 708
Cash received	103 665	19 372
Net decrease/(increase) in cash	**357 704**	**58 336**

*Shares are issued in the parent company Aider Group AS.

NOTE 16 – SHORT TERM RECEIVABLES AND DEBT

(Amount in NOK 1000)	31.12.2024	31.12.2023
Prepaid costs	14 105	13 286
SkatteFUNN	1 537	1 798
Other short term receivables	16 148	4 462
Total other short term receivables	**31 790**	**19 545**
Dividend to minority	-	-
Accrued costs	16 854	1 513
Accrued payroll costs	114 017	71 541
Debt in relation to acquisitions	9 377	-
Other short term debt	15 701	14 862
Total other short term debt	**155 950**	**87 916**

NOTE 17 – INVESTMENTS IN SHARES AND FUND UNITS

To eliminate some of the interest risk, the company has invested 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.

	Fair value measurement using			
(Amount in NOK 1000)	Total	Quoted prices in active markets (level 1)	Significant observable inputs (level 2)	Significant unobservable inputs (level 3)
Money market fund	256 002	256 002	-	-
Total	**256 002**	**256 002**	**-**	**-**

NOTE 18 – BANK DEPOSITS

The Group have per 31.12.24 TNOK 47 225 in restricted bank deposits:

(Amount in NOK 1000)	31.12.2024	31.12.2023
Aider AS	36 924	21 132
Ascender AS	1 883	-
Aider Innovasjon AS	364	-
Fjell Futurum AS	134	-
Tinn Regnskap & Rådgiving AS	470	-
Thor Consulting Bodø AS	461	-
Havtal AS	-	497
Causa Nord AS	66	59
Styringsgruppen Regnskap AS	628	-
Aider Bergen AS	-	71
Regnskapssentralen AS	160	-
Nueva IT AS	102	-
Fordre AS	-	106
Nueva Finance AS	166	-
Enti AS	151	-
Enkle Grep AS	107	-
Grasp Labs AS	272	245
Ecount Haugesund AS	128	-
Breiland Økonomi AS	145	-
Atenti AS	2 400	-
Acceptor Accounting AS	413	-
Råd & Regnskap Sotra AS	184	-
Arcadia Regnskap AS	-	204
Bromar AS	-	79
Flytsona AS	-	227
Rekon AS	-	38
Frier Accounting AS	-	292
Frier Accounting Oslo AS	-	15
TM Økonomi og Regnskap AS	-	137
Hydra Regnskap AS	-	225
Effektiv Bedrift AS	-	196
Aider Sørøst AS	2 066	1 513
Total	**47 225**	**25 036**

NOTE 19 – LONG-TERM INTEREST BEARING DEBT

Nordic Trustee AS had at the end of 2024 lien of MNOK 4 250 on factoring, equipment as well as lien in the receivables in the subsidiaries

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

(Amount in NOK 1000)	Currency	Maturity	Maturity ≤ five years
Bond	NOK	05.09.2028	1 564 901
Other long-term loans to credit institutions	NOK		853

Bond terms:
Aider konsern have issued a bond of MNOK 1 600. the bond have 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 Group must have the higher of MNOK 50 or 5% of the aggregate outstanding nominal bond amount in free liquidity at any time in. Aider complies with this covenant requirement:

Item	31.12.24
Cash and cash equivalents	237 501
Money Market fund	256 002
Restricted cash related to payroll and acquisitions	-47 225
Overdraft facility	40 000
Free liquidity	**486 279**
Covenant requirement highest of MNOK50 or 5%	80 000
Over-/under coverage	**406 279**

Net interest bearing debt to EBITDA:

Debt Leverage	31.12.24
Interest bearing debt	1 565 753
Total interest bearing liabilities	**1 565 753**
Cash and cash equivalents	493 503
Net interest bearing debt	**1 072 250**
EBITDA LTM*	229 770
Net interest bearing debt to EBITDA	**4.7**

In ordrer for Aider Konsern to tap on the bond according to the term sheet, the covenant must be below 4.5.

**ebitda ltm is proforma ebitda last twelve months included allowed one-off adjustments (special items) and synergies under terms of agreement for the bond.*

The special items that are adjusted are the following in 2024:

Item	31.12.24
Integration of new offices and aquired companies	22 087
Cost related to process of establishing a strategic partnership and bond issue	22 700
Total	**44 782**

NOTE 20 – GROUP LOANS

The balance include a short term debt to the parent company Aider Group AS of TNOK 201 802. A loan of TNOK 333 is also given to Gripr AS.

NOTE 21 – USE OF ESTIMATES AND ASSUMPTIONS

Management has used estimates and assumptions that have affected assets, liabilities, income, costs and information on potential liabilities. This particularly applies to the assessment of intangible assets. Future events may cause the estimates to change. Estimates and the underlying assumptions are assessed on an ongoing basis. Changes in accounting estimates are accounted for in the period in which the changes occur. Estimates and assessments are continuously assessed based on experience and factors that are considered reasonable under given conditions. Important estimates and assumptions that there is a significant risk of significantly affecting the book values of assets and liabilities during the next financial year are specified below. Important and critical assessments in the application of the company's accounting principles are also specified.

Valuations of intangible assets

The most important estimates and assumptions for which there is a significant risk of significantly affecting the book values of assets and liabilities during the next financial year are related to the valuation of intangible assets. Intangible assets related to software, development and licenses, and are amortized over an expected life estimated at years. The assets that are subject to depreciation are assessed annually for possible impairment. Recoverable amounts for cash-generating units are determined based on valuation of fair value less sales costs or by estimation of value in use. For further discussion of assessments of intangible assets, see note 7.

NOTE 22 – FINANCIAL RISK, CLASSIFICATION OF FINANCIAL INSTRUMENTS AND MEASUREMENT OF FAIR VALUE

The group has limited exposure to financial risks. The most important financial risks the group is exposed to are related to credit risk and liquidity risk.

i) Credit risk
The group is mainly exposed to credit risk linked to trade receivables and other short-term receivables, as well as fluctuation in NIBOR-rates related to the interest on the obligation debt.

There is no significant credit risk linked to a single counterparty or several counterparties that can be perceived as a group due to similarities in credit risk.

ii) Liquidity risk
Liquidity risk is the risk that the group will not be able to service its financial obligations as they fall due. The group's strategy for managing liquidity risk is to always have sufficient liquid funds, so that financial obligations can be met when due, also in the event of extraordinary events, without risking unacceptable losses or the group's reputation. A group account arrangement has also been implemented to secure payments across the companies in the group.

Classification of financial instruments

Aider Group
The group's financial assets consist of receivables, obligation debt and bank deposits which are fully assessed at amortized cost. All the group's financial obligations are assessed at amortized cost.

Principles for calculating fair value
Financial instruments in the parent company and group accounts consist of cash, accounts receivable, long-term and short-term debt. All are assessed at face value, which represents fair value.

PARENT COMPANY ACCOUNT AIDER KONSERN AS

INCOME STATEMENT
AIDER KONSERN AS

INCOME STATEMENT (Amount in NOK 1000)	Note	2024	2023
Operating income			
Revenue	1	9 520	27 816
Other income	1	-	-
Total operating income		**9 520**	**27 816**
Cost of goods sold	1	9 220	40 780
Change in inventories		-	466
Amortizations and depreciations	2	4 398	2 513
Other expenses	3	14 007	10 304
Total operating expenses		**27 626**	**54 062**
Operating profit		**-18 105**	**-26 247**
Financial items			
Other interest income		20 462	6 480
Other financial income		6 952	2 889
Income from subsidiaries	1	139 661	88 854
Other interest expense		175 966	84 744
Other financial expense		17 908	100
Net financial items		**-26 800**	**13 378**
Profit before tax		**-44 905**	**-12 869**
Income taxes	4	-6 568	-2 831
Profit for the period		**-38 337**	**-10 038**
Attributable to			
Other equity	5	-38 337	-10 038
Total		**-38 337**	**-10 038**

BALANCE SHEET
AIDER KONSERN AS

ASSETS (Amount in NOK 1000)	Note	2024	2023
Non-current assets			
Intangible assets			
Research and development	2	4 943	9 341
Deferred tax assets	4	6 264	-
Total intangible assets		**11 208**	**9 341**
Non-current financial assets			
Investments in subsidiaries	1,6	1 641 204	737 997
Investment in associated companies	6	10 362	4 512
Bonds and other receivables		20 493	-
Total non-current financial assets		**1 672 059**	**742 509**
Total non-current assets		**1 683 266**	**751 850**
Current assets			
Accounts receivables	1	-	443
Other short-term receivables		11 057	6 716
Investment in fund units		256 002	152 883
Receivables from group companies	1	196 208	103 517
Cash and Cash equivalents	7	102 644	176 501
Total current assets		**565 912**	**440 060**
Total assets		**2 249 178**	**1 191 910**

BALANCE SHEET
AIDER KONSERN AS

EQUITY AND LIABILITIES (Amount in NOK 1000)	Note	2024	2023
EQUITY			
Paid-in capital			
Share capital	8	2 000	1 000
Share premium		439 531	44 566
Total paid-in capital		**441 531**	**45 566**
Other equity		812	39 149
Total equity		**442 342**	**84 715**
LIABILITIES			
Provisions			
Deferred tax	4	-	303
Total provisions		**-**	**303**
Non-current liabilities			
Interest bearing debt	9,10	1 564 901	893 450
Total non-current liabilities		**1 564 901**	**893 450**
Current liabilities			
Liabilities to group companies	1	218 428	185 627
Accounts payables		3 651	16 671
Tax payable	4	-	-
Public duties payable		-	-
Debt to credit institutions		-	-
Other current liabilities	1	19 856	11 143
Total current liabilities		**241 935**	**213 442**
Total liabilities		**1 806 836**	**1 107 195**
Total equity and liabilities		**2 249 178**	**1 191 910**

OSLO, 29.10.2025

Electronically signed
Knut Grotli
Chairman of the board

Electronically signed
Kristian Thaysen
Board member

Electronically signed
Patricia Olsson
Board member

Electronically signed
Andreas Vik
CEO

CASH FLOW STATEMENT

AIDER KONSERN AS

(Amount in NOK 1000)	2024	2023
Operating activities		
Profit for the period before tax	-44 905	-12 869
Tax paid	-	-994
Depreciation and amortization	4 398	2 513
Financial items	-1 616	-2 883
Change in accounts receivables	443	-442
Change in accounts payables	-13 020	15 677
Change in other accrual items	-188 283	71 129
Cash flow from operating activities	**-242 984**	**72 131**
Investment activities		
Net expenditure on property, plant and equipment	-	-6 171
Investment in shares	-929 550	-202 546
Investment in fund units	-103 120	-150 000
Net change in group account	39 173	6 965
Cash flow from investment activities	**-993 497**	**-351 752**
Financing activities		
Proceeds from the issuance of new long-term liabilities	1 523 880	401 302
Repayment of long-term liabilities	-850 815	-
Proceeds from equity	395 965	-
Overdraft on credit facility	-	-8 083
Group contributions	93 592	-
Cash flow from financing activities	**1 162 624**	**393 219**
Net change in cash and cash equivalents	**-73 857**	**113 599**
Cash and cash equivalents at the start of the period	**176 501**	**62 902**
Cash and cash equivalents at the end of the period	**102 644**	**176 501**

NOTES TO FINANCIAL STATEMENT

AIDER KONSERN AS

Accounting principles

The annual accounts have been prepared in conformity with the provisions of the Accounting Act and good accounting practice.

Use of estimates

In the preparation of the annual accounts estimates and assumptions have been made that have affected the profit and loss account and the valuation of assets and liabilities, and uncertain assets and liabilities on the balance sheet date in accordance with generally accepted accounting practice. Areas which to a large extent contain such subjective evaluations, a high degree of complexity, or areas where the assumptions and estimates are material for the annual accounts, are described in the notes.

Revenues

Income from the sale of goods is recognized on the date of delivery. Services are posted as income as they are delivered. Income from the sale of services and long-term manufacturing projects (construction contracts) are posted to the profit and loss account in line with the project's degree of completion, when the outcome of the transaction can be estimated in a reliable manner. When the transaction's outcome cannot be estimated reliably, only income corresponding to a projects' incurred costs can be posted as revenue. At the time when it is identified that the project will give a negative result, the estimated loss on the contract is posted in full to the profit and loss account.

Tax

The tax charge in the profit and loss account consists of tax payable for the period and the change in deferred tax. Deferred tax is calculated at the tax rate at 22 % on the basis of tax-reducing and tax-increasing temporary differences that exist between accounting and tax values, and the tax loss carried forward at the end of the accounting year. Tax-increasing and tax-reducing temporary differences that reverse or may reverse in the same period are set off and entered net. The net deferred tax receivable is entered on the balance sheet to the extent that it is likely that it can be utilized.

Classification and valuation of fixed assets

Fixed assets consist of assets intended for long-term ownership and use. Fixed assets are valued at acquisition cost less depreciation and write-downs. Long-term liabilities are entered on the balance sheet at the nominal amount at the time of the transaction. Plant and equipment is capitalized and appreciated over the economic lifetime of the asset. Significant items of plant and equipment that consist of several material components with different lifetimes are broken down in order to establish different depreciation periods for the different components. Direct maintenance of plant and equipment is expensed on an ongoing basis under operating costs, while additions or improvements are added to the asset's cost price and depreciated in line with the asset. Plant and equipment is written down to the recoverable amount in the event of a fall in value that is not expected to be temporary. The recoverable amount is the higher of the net sales value and the value in use. Value in use is the present value of future cash flows related to the asset. The write-down is reversed when the basis for the write-down is no longer present.

Research and development

Expenses on research and development are capitalized to the extent one cannot identify a future economic benefit related to the development of an identifiable intangible asset and where the acquisition cost can be measured reliably. In the opposite case such costs are expensed as incurred. Capitalized research and development is depreciated on a straight line basis over its economic lifetime.

Subsidiaries and associated companies

Subsidiaries and associated companies are valued using the cost method in the company accounts. The investment is valued at acquisition cost for the shares unless a write-down has been necessary.
A write-down to fair value is made when a fall in value is due to reasons that cannot be expected to be temporary and such write-down must be considered as necessary in accordance with good accounting practice. Write-downs are reversed when the basis for the write-down is no longer present.

Dividends, group contributions and other distributions from subsidiaries are posted to income in the same year as provided for in the distributor's accounts. To the extent that dividends/ group contributions exceed the share of profits earned after the date of acquisition, the excess amounts represents a repayment of invested capital, and distributions are deducted from the investment's value in the balance sheet of the parent company.

Goods

Goods are valued at the lower of acquisition cost and net sale value. Sale value is the estimated sale price in ordinary operations after deduction of estimated necessary expenses for completing the sale. Acquisition cost includes expenses incurred in acquiring goods and costs necessary to bring the goods to the present position and are attributed using the FIFO principle.

Receivables

Receivables from customers and other receivables are entered at par value after deducting a provision for expected losses. The provision for losses is made on the basis of an individual assessment of the respective receivables. In addition an unspecified provision is made to cover expected losses on claims in respect of customer receivables.

Cash flow statement

The cash flow statement has been prepared using the indirect method. Cash and cash equivalents consist of cash, bank deposits and other short-term, liquid investments

NOTE 1 – TRANSACTION WITH RELATED PARTIES

Related party	Affiliate
Aider AS	Subsidiary
Aider Sørøst AS	Subsidiary

The following internal transaction have found place in 2024:	Amount
Sale of group services	9 488
Purchase of consultancy work	2

The balance includes the following amount in relation to transaction with related parties:	2024	2023
Other short term receivables	56 548	14 664
Group contribution and dividends from subsidiaries	139 661	88 854
Other short term debt	218 428	185 627

NOTE 2 – PROPERTY, PLANT AND EQUIPMENT

(Amount in NOK 1000)	Research and development	Total
Acquisition cost 1 January 2024	15 095	15 095
Additions	-	-
Disposals	-	-
Acquisition cost end of period	**15 095**	**15 095**
Accumulated depreciation and write-downs	10 151	10 151
Carrying amount end of period	**4 943**	**4 943**
Depreciation in current period	4 398	4 398
Depreciation rates	20-33%	

NOTE 3 – REMUNERATION AND SALARIES

The company has no employees and are therefore not obligated to have regulatory pension.

Auditor:

The company have expensed TNOK 604 excl. VAT for auditing services and TNOK 35 for other services..

NOTE 4 – TAX

(Amount in NOK 1000)	2024	2023
This years tax expense		
Payable tax	-	-
Change in deferred tax/tax asset	-6 568	-2 831
Total tax expense	**-6 568**	**-2 831**
Taxable income		
Profit before tax	-44 905	-12 869
Permanent differences	25 565	-
Changes in temporary differences	-20 431	-204
Group contributions	-	-
Total taxable income	**-39 771**	**-13 073**
Payable tax in the balance sheet		
Payable tax on this years result	-	-2 876
Payable tax on Group contributions	-	2 876
Total payable tax	-	-
Temporary differences		
Tangible assets	-217	-197
Other differences	35 099	14 648
Total	**34 883**	**14 451**
Shares and other securities	1 810	**-**
Off balance sheet deferred tax assets	-65 167	-13 073
Basis for calculating deferred tax/tax assets	**-28 475**	**1 379**
Net tax assets/deferred tax	**-6 264**	**303**

NOTE 5 – EQUITY

(Amount in NOK 1000)	Share capital	Share premium	Other equity	Total
Equity 31 December 2023	**1 000**	**44 566**	**39 149**	**84 715**
Result for the period			-38 337	-38 337
Capital increase	1 000	394 965		395 965
Equity 31 December 2024	**2 000**	**439 531**	**812**	**442 342**

NOTE 6 – INVESTMENTS IN SUBSIDIARIES AND ASSOCIATED COMPANIES

Subsidiaries are companies over which the Group has control. Control is defined as the power to govern the financial and operating policies of another entity to obtain benefits from its activities. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are de-consolidated from the date on which control ceases.

(Amount in NOK 1000)	Office	Owner-ship	Voting share	Equity pr 31.12.24	Profit/loss 2024
Aider AS	Karl Johans gate 37, 0162 Oslo	100 %	100 %	87 533	52 850
Causa Nord AS	C.M. Havigs gate 21, 8656 Mosjøen	100 %	100 %	89	174
Ascender AS	Hieronymus Heyerdahls gate 1, 0160 Oslo	100 %	100 %	100	22 719
Aider Innovasjon AS	Karl Johans gate 37, 0162 Oslo	100 %	100 %	14 674	1 137
Fjell Futurum AS	Jernbanevegen 4C, 2900 Fagernes	100 %	100 %	163	143
Tinn Regnskap & rådgivning AS	Sam Eydes gate 93A, 3660 Rjukan	100 %	100 %	273	1 068
Thor Consulting Bodø AS	Sjøgata 3, 8006 Bodø	100 %	100 %	30	3 759
Styringsgruppen Regnskap AS	Skippergata 17, 4611 Kristiansand S	100 %	100 %	137	2 670
Regnskapssentralen AS	Naustdalsvegen 1B, 6800 Førde	100 %	100 %	612	1 942
Nueva IT AS	Jarenstranda 14, 2750 Gran	100 %	100 %	1 025	1 817
Aider Bergen AS	Lars Hilles gate 30, 5008 Bergen	100 %	100 %	0	127
Grasp Labs AS	Infanterivegen 16, 3734 Skien	100 %	100 %	4 883	3 063
Aider Sørøst AS	Hydroparken 295, 3660 Rjukan	100 %	100 %	3 585	1 765
Nueva Finance AS	Årbogveien 100, 3515 Hønefoss	100 %	100 %	119	3 556
Enti AS	Store Elvegate 15, 4515 Mandal	100 %	100 %	100	1 428
Enkle Grep AS	Stokkamyrveien 13, 4313 Sandnes	100 %	100 %	148	1 224
Ecount II AS	Sveiven 54, 5533 Haugesund	100 %	100 %	1 641	3 512
Ecount Haugesund AS	Norevegen 7, 5542 Karmsund	100 %	100 %	30	3 725
Breiland Økonomi AS	Rundhaugen 8, 8023 Bodø	100 %	100 %	1 000	995
Atenti AS	Leirvollen 21A, 3736 Skien	100 %	100 %	1 389	1 389
Acceptor Investments AS	Kanalveien 105A, 5068 Bergen	100 %	100 %	487	-19
Acceptor Accounting AS	Kanalveien 105A, 5068 Bergen	100 %	100 %	300	3 520
Råd og Regnskap Sotra AS	Grønamyrvegen 4, 5353 Straume	100 %	100 %	802	515

Investment in associated companies	Office	Booked value	Owner-ship	Voting share	Equity pr 31.12.24	Profit/loss 2024
Gripr AS	Rådhusgata 15, 3211 Sandefjord	4 512	23 %	23 %	503*	-2 528*
Adminflow AS	Sandakerveien 138, 0484 Oslo	5 850	25 %	25 %	24 468	-3 364

*The companies financial accounts for 2024 is not finalized.and figures are for 2023.

NOTE 7 – BANK DEPOSITS

The company has no restricted cash.
The company is the holder of the group cash pool.

NOTE 8 – SHARE CAPITAL, SHAREHOLDER INFORMATION

Share capital	Number outstanding	Face Value	Carrying value
Ordinary shares	1 000 000	2	2 000 000
Total	**1 000 000**		**2 000 000**

The share capital is owned by the following shareholders:

Shareholders:	Number of shares	Ownership
Aider Group AS	1 000 000	100%
Total number of shares	**1 000 000**	**100%**

NOTE 9 – PAWNED ASSETS AND GUARANTEES

Nordic Trustee AS had at the end of 2024 lien of MNOK 12 750 on the shares, factoring, as well as lien in the receivables in the subsidiaries

(Amount in NOK 1000)	2024	2023
Debt secured by pawn and guarantees		
Obligation loan	1 564 901	858 451
Loan from credit institutions	-	34 999
Total	**1 564 901**	**893 450**
Book value of pawned assets		
Investment in subsidiaries	1 641 204	737 997
Total	**1 641 204**	**737 997**

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NOTE 10 – LONG-TERM INTEREST BEARING DEBT

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

(Amount in NOK 1000)	Currency	Maturity	Maturity ≤ five years
Bond	NOK	05.09.2028	1 564 901

Bond terms:
Aider Konsern AS have issued a bond of MNOK 1 600. the bond have 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 Group must have the higher of MNOK 50 or 5% of the aggregate outstanding nominal bond amount in free liquidity at any time in. Aider complies with this covenant requirement:

Item	31.12.24
Cash and cash equivalents	237 501
Money Market fund	256 002
Restricted cash related to payroll and acquisitions	-47 225
Overdraft facility	40 000
Free liquidity	**486 279**
Covenant requirement highest of MNOK50 or 5%	80 000
Over-/under coverage	**406 279**

Net interest bearing debt to EBITDA:

Debt Leverage	31.12.24
Interest bearing debt	1 565 753
Total interest bearing liabilities	**1 565 753**
Cash and cash equivalents	493 503
Net interest bearing debt	**1 072 250**
EBITDA LTM*	229 770
Net interest bearing debt to EBITDA	**4.7**

In ordrer for Aider Konsern to tap on the bond according to the term sheet, the covenant must be below 4.5.

**ebitda ltm is proforma ebitda last twelve months included allowed one-off adjustments (special items) and synergies under terms of agreement for the bond.*

The special items that are adjusted are the following in 2024:

Item	31.12.24
Integration of new offices and aquired companies	22 087
Cost related to process of establishing a strategic partnership and bond issue	22 700
Total	**44 782**

RESPONSABILITY STATEMENT

RESPONSABILITY STATEMENT

We confirm, to the best of our knowledge, that the financial statements for the period 1 January to 31 December 2024 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, 29.10.2024

Electronically signed
Knut Grotli
Chairman of the board

Electronically signed
Kristian Thaysen
Board member

Electronically signed
Patricia Olsson
Board member

Electronically signed
Andreas Vik
CEO

SUSTAINABILITY STATEMENT

GENERAL INFORMATION

Introduction

Aider's role in a sustainable future

Aider is a Norwegian accounting and advisory firm that helps businesses of all sizes, from startups to listed companies, navigate financial and operational challenges.

As regulations and expectations around sustainability evolve, we see it as our responsibility to support businesses in understanding and adapting to these changes. Many of our clients already face sustainability-related demands from investors, banks, and business partners, and we want to ensure they are well-equipped to respond. At the same time, the accounting profession itself is changing, with sustainability reporting becoming an integral part of financial disclosures.

To reinforce this commitment, we have taken our industry association Regnskap Norge's sustainability pledge. This means we are actively engaging in sustainability discussions with our clients to help them identify risks and opportunities. We support them in setting clear and realistic sustainability goals and assist in implementing the necessary measures to meet these targets.

Our contribution to the UN Sustainable Development goals

The UN Sustainable Development Goals (SDGs) provide a shared roadmap for tackling global challenges, and Aider is committed to playing a role in this effort. We focus particularly on:
Goal 4 – Quality Education: We invest in developing future financial professionals by recruiting and training recent graduates, creating opportunities for learning and career development.

Goal 8 – Decent Work and Economic Growth: We promote responsible business practices, both within our own operations and by supporting our clients in their transition to more sustainable business models.

Goal 12 – Responsible Consumption and Production: We help businesses improve their sustainability reporting, enabling greater transparency and accountability across industries.

Goal 17 – Partnerships for the Goals: We believe collaboration is key to driving change, which is why we actively participate in sustainability initiatives such as Regnskap Norge's sustainability forum, UN Global Compact, and dialogue with local businesses.

ESRS 2: CROSS-CUTTING STANDARDS

BP-1 General basis for preparation of the sustainability statement

This report marks the first sustainability report audited according to the requirements of eu's corporate sustainability reporting directive (CSRD) for Aider Konsern AS (hereafter referred to as aider). This report is for the 2024 financial year.

Aider's sustainability report has been prepared on a consolidated basis and follows the same consolidation scope as our financial reporting. Any deviations from this scope are specifically noted. No subsidiaries are exempt from individual or consolidated sustainability reporting unless specifically noted. Our materiality assessment covers both the upstream and downstream value chain.

Our Downstream Value Chain

The company operates in Norway and provides professional services, including accounting, consulting, and technology solutions to business clients. These services are delivered across all company offices.

Company's Position in the Value Chain and Upstream Value Chain

The company primarily functions as a service provider in the downstream value chain while relying on a diverse range of suppliers in the upstream value chain to support its operations. This upstream value chain includes ICT suppliers providing computers, mobile phones, and electronics, as well as suppliers of office materials, promotional items, and furniture. We also depend on software providers supplying accounting software and other software.

Options to omit information

Options to omit information related to intellectual property rights, know-how or innovation have not been exercised, nor have we exercised the option to omit information about imminent developments or ongoing negotiations.

Expansion

Aider is constantly expanding and has since the 31.12.2024 expanded its operations to Sweden, Denmark, and Poland. This is not reflected in this report but will be taken into consideration for 2025 reporting. The acquired companies are of a similar nature and industry to Aider and are therefore not considered to have a significant impact on the company's DMA or other sustainability matters as of 2024.

BP-2 Disclosures in relation to specific circumstances

Aider uses time horizons in line with the definitions in ESRS 1 and has found no reason to deviate from these. In our E1-6 disclosures, we have included sector-based spend estimates for scope 3 emissions, based on Morescope's environmental economic model, which has been developed by SINTEF. This model uses financial transaction data to generate detailed estimates of consumption-based emissions.
Spend-based calculations in the GHG emissions overview depend on general emission factors, indirect estimates from monetary values, price variations and assumptions that do not necessarily reflect specific emission sources.

Necessary references to standards and frameworks are included and available to the auditor. Aider also reports in accordance with the Norwegian law, for example the Transparency Act (Åpenhetsloven) and the Equality and Anti-discrimination Act.

GOV-1 The role of the administrative, management and supervisory bodies

Aider Konsern AS's Board of Directors consists of two men and one woman. The board of Aider Holding AS on the other hand, comprises three executive and four non-executive members, including two employee-elected representatives.

For this CSRD report, we have chosen to elaborate on the board of Aider Holding AS, as it is the governing body responsible for overseeing sustainability at Aider. While Aider Konsern AS is referenced throughout the report, there is a direct governance line from Aider Holding AS to Aider Konsern AS, ensuring alignment in decision-making and sustainability oversight. As a result, there are no material differences between the two in the context of this reporting. The Aider Holding AS board (hereafter referred to as the board) brings adequate experience in accounting, consulting, and sustainability advisory across various sectors and geographical regions. The gender distribution is 43% women and 57% men, with 29% independent members.

Both the board and Executive Management Team possess adequate expertise in sustainability, with the company's sustainability advisors providing support for complex assessments for social (S1) matters, our in-house HR team has the necessary knowledge to address IROs. Environmental (E1) aspects are overseen by Aider's sustainability team and supported by specialized software, ensuring effective management of IROs.

The Board of Directors holds overall responsibility for strategic decision-making. The Executive Management Team is responsible for implementing strategies and operational decisions. As a result, Castik Capital becoming the majority shareholder, Aider will be updating how its administrative bodies and executive management oversee targets and progress related to its material impacts, risks and opportunities.

As of now the management of sustainability work is structured in three main areas as seen in the figure below:

GOV-2 Information provided to, and sustainability matters addressed by the administrative, management and supervisory bodies

The Board of Directors and the executive management team are informed annually of significant sustainability issues. This includes the impacts, risks and opportunities of E1, S1 and G1.

Until now, sustainability reporting has been an annual exercise, but Aider is working to structure the follow-up better in collaboration with its new owner in 2025, Castik Capital. Currently, the board's involvement is mainly limited to an annual strategy meeting, but there is a recognized need to integrate sustainability into the ordinary risk management and decision-making processes.

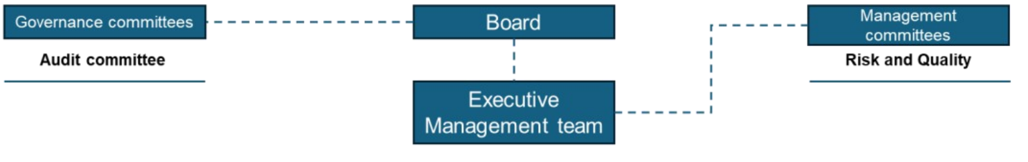
GOV-3 Integration of sustainability-related performance in incentive schemes

At present, sustainability-related goals are not directly linked to incentive schemes or bonus structures for the board or executive management.

GOV-4 Statement on due diligence

Aider's due diligence process is built on data-driven analysis and risk assessments towards a more responsible business practice. Our climate reporting includes a full GHG emissions overview, while our due-diligence efforts are compliant with the Norwegian Transparency Act. We have completed a risk assessment of our supply chain, prioritizing targeted follow-ups on key suppliers via Factlines. This enables us to identify risks and implement measures to mitigate them.

We conduct detailed due diligence assessments, particularly of key supplier categories such as IT equipment, cleaning services, and catering at our largest offices. Informed by SASB industry standards and The Norwegian Government Agency for Financial Management (DFØ)'s high-risk list, we recognize IT equipment as a high-risk category due to potential human rights concerns in production.



Environmental

Theme	Sponsor	Owner
Climate Change	CFO	ESG

Social

Theme	Sponsor	Owner
Work Environment	HR	HR
Diversity and Inclusion	HR	HR
Human-Rights	CFO	ESG

Governance

Theme	Sponsor	Owner
Business Conduct	CFO	CFO
Compliance	Manager Quality	Quality

Supplier surveys help us gather current information on our suppliers' social and environmental performance. These surveys cover corporate responsibility, supply chain oversight, human rights, and anti-corruption. The insights enable us to identify risks, ensure alignment with OECD and UN Global Compact guidelines, and collaborate with suppliers to prevent and mitigate negative impacts.

Our due diligence process follows six key steps based on the OECD model:

1. Establish accountability through policies and governance systems.
2. Identify and assess potential negative impacts.
3. Stop, prevent, or mitigate adverse impacts.
4. Monitor implementation and results.
5. Communicate how impacts are managed.
6. Provide or collaborate on remediation and compensation where necessary.

For social matters (S1), we utilize insights from our internal employee survey to address workforce concerns. We also engage with both internal and external stakeholders, such as management and Regnskap Norge. The aim of this engagement is to ensures we focus on the most pressing issues affecting our business and stakeholders.

Our procurement policy and supplier code of conduct outlines expectations for supply-side contractual partners, emphasizing both social and environmental sustainability. By adhering to these principles, we strengthen our commitment to responsible business practices and sustainable operations. The 2024 due diligence statement will be published on aider.no before June 30, 2025.

GOV-5 Risk management and internal controls over sustainability reporting

We have not fully integrated our sustainability reporting in our risk management and internal controls. We will work on this in FY25.

SBM-1 Market position, strategy, business model(s) and value chain

Our business is built on three core areas: Accounting, Advisory, and Tech, delivering efficient, data-driven, and forward-thinking solutions. Aider aims to be a trusted partner for clients in challenges they face relevant to our expertise, and to support them in navigating these challenges effectively. We serve the Norwegian market and have plans to expand in Europe. For breakdown of our total revenue by sectors see note 3.

For an overview of our value chain see BP-1.

We reinforce our own sustainability efforts by building expertise and reporting our progress in line with recognized standards. As part of these efforts, we have signed Regnskap Norge's voluntary commitment to accelerate sustainability transformation for our clients. This includes:

- Conducting sustainability discussions with relevant clients to identify risks and opportunities
- Assisting clients in setting prioritized goals for sustainable transformation
- Supporting clients in achieving their prioritized sustainability goals

We do not have sustainability-related goals specific to groups of products and services, customer categories, geographical areas and relationships with stakeholders. This will be set with our majority owner Castik Capital.

SBM-2 Interests and views of stakeholders

We engaged with stakeholders through meetings, calls, surveys, or emails. Internal stakeholders include regional managers, the Working Environment Committee (AMU), and employees via the employee survey. External stakeholders comprise the industry association Regnskap Norge and key suppliers.

Our engagement focused on material topics E1, S1, and G1. Internally, we used structured feedback mechanisms such as AMU discussions and employee surveys. Externally, we held dialogues with the industry association and major suppliers. This engagement aimed to capture stakeholder perspectives on the company's impacts, opportunities, and risks, ensuring a well-founded materiality assessment.

No amendments to the strategy and business model were made based on stakeholder engagement. Future actions include integrating stakeholder feedback into sustainability strategies and operational plans, enhancing alignment with stakeholder expectations and industry standards.

With Castik Capital's acquisition of Aider, stakeholder engagement will be expanded further in the next reporting period, although Castik Capital has been consulted as a stakeholder for this reporting period as well. Future steps are unlikely to modify dialogue with current stakeholders, but more stakeholders are likely to be identified as Aider continues to grow.

Administrative, management, and supervisory bodies are informed through the preparation of the sustainability statement.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Aider's materiality assessment highlights key sustainability factors that influence our operations, financial stability, and strategic direction.

- E1 Climate change mitigation is a significant consideration, as our business activities, including IT usage, office materials, and business travel, contribute to our environmental footprint. While these are essential for operations, we continuously explore ways to reduce emissions and improve energy efficiency to align with regulatory expectations and long-term sustainability goals.

- As a major employer, S1 workforce conditions and equal treatment remain central to our business. Fair salaries, professional development, and compliance with labor laws ensure employee engagement and productivity. However, challenges such overtime requirements need ongoing attention, and we actively work to maintain work-life balance and operational flexibility, at the same time as we continue giving possibilities for career development and interesting work.

- G1 corporate culture and corruption and bribery requires transparency and accountability. Aider has established a whistleblower procedure that allows employees to report concerns safely, reinforcing ethical business conduct and mitigating reputational risks. Policies on corruption, bribery, and compliance ensure alignment with both internal standards and regulatory requirements.

By considering these material topics into our business strategy, Aider ensures that risks are managed effectively while sustainability-driven opportunities continue to strengthen our company's ability to create value for employees, clients, and other stakeholders.

Additionally, supplier management is an integral part of our operations, as we rely on a diverse range of vendors, including IT providers, software suppliers, and facility service companies. Responsible procurement practices are essential to mitigating supply chain risks, particularly as sustainability regulations evolve.

Material topics.

ESRS	Material Impacts, Risks and Opportunities	Type	Upstream	Own operations	Downstream	Description
ESRS E1	E1 - Climate change mitigation	Actual negative impact	x	x	x	Purchased goods and services, employee commuting, business travel.
ESRS S1	S1 - Working conditions	Actual negative impact		x		In our industry, it is a known issue that the workload can intensify in the annual reporting period. This gives an opportunity for employees to earn more, but can also contribute to worsened work-life balance in periods.
		Potential risk and opportunity		x		Dependent on sufficient capacity and expertise to deliver our services. This is an inherent risk to our sector. However, we also see a huge opportunity to attract the best people to us, by being the challenger in our sector, and an exciting place to work.
ESRS S1	S1 - Equal treatment	Actual positive impact		x		Aider has a lot of focus on training and skills development. We have a large array of internal coursing and provide employees with many arenas for skills development.
ESRS G1	G1 - Corporate culture	Potential risk		x	x	Aider has a strong culture arround business conduct, but aknowledges some risk due to our large M&A -activity.
ESRS G1	G1 - Corruption and bribery	Potential risk		x	x	As accountants we handle large amounts of transactions on behalf of our clients. There is therefore some inherent risk to our company and to society.

Table 1: Overview of IRO for Aider.

Double materiality assessment

IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities

Purpose and scope

Aider's double materiality assessment (DMA) identifies (i) our significant impacts and (ii) the financial risks and opportunities arising from those impacts. The DMA covers our own operations and the upstream/downstream value chain and informs strategy, risk management, objectives, and reporting.

Governance

The Head of Sustainability Services owns the methodology. CFO, Quality Lead and HR Leader are accountable for indicators and actions within their domains. Outcomes are approved by the Executive Management Team and board.

Method

We apply a structured four-step approach: understand context, identify IROs, assess materiality, decide and follow-up. Assessments consider likelihood and significance of impacts as well as likelihood and magnitude of financial effects. Results are calibrated with management and key stakeholders and reviewed annually.

Process and involvement:

For 2023 report – initial assessment

- First screening by the sustainability team against relevant industry standards and Aider's most significant activities. E1 (Climate Change), S1 (Own Workers) and G1 (Business Conduct) highlighted as industry relevant topics.
- Company-wide sustainability workshop: qualitative review, scoring and discussion of all topics. Main debate areas were S2 (workers in the value chain) and S4 (consumers/end-users), where some argued for materiality.
- Follow-up due diligence in line with the Norwegian Transparency Act and dialogue with Regnskap Norge. Conclusion: S4 not a strong enough impact to be material; S2 not material after deeper assessment.
- Executive feedback focused on overtime (concern about underutilization vs. over-utilization). Points were further discussed with HR and the Working Environment Committee (AMU).
- Outcome 2023: E1 (Climate), S1 (Own workforce) and G1 (Business conduct) determined material and used in pilot reporting.

For 2024 report – refresh review

- Confirmed no significant changes in business activities or acquisitions that would alter the assessment; reviewed with regional leaders.
- Policy owners (CFO, Quality, HR) provided formal input.
- Input from owners' ESG representative (Castik) and the Board, as well as other stakeholders.
- Regnskap Norge and the external auditor agreed with the conclusions. We proceeded with E1, S1 and G1 as material.

Stakeholder engagement

Our DMA relies on active stakeholder engagement to ensure our evaluation of sustainability impacts is comprehensive. Stakeholders were introduced to our DMA process and a complete list of ESRS and given opportunity to comment on all the preliminary material topics. Finally, the different stakeholders were engaged in a targeted discussion on the topic(s) related to their domain of expertise.

- To assess climate impacts (E1), we performed a complete carbon accounting using Morescope's software, supported by input from our sustainability team.
- To assess social aspects (S1) we gathered feedback through our internal surveys, stakeholder discussions with HR, AMU and regional managers input to understand how work-life balance, equal treatment and overtime affect our employees.
- In assessing business conduct (G1), we worked with our quality management and finance teams and added external insights from Regnskap Norge.

IRO-2 Disclosure Requirements in ESRS covered by the undertaking's sustainability statements

This section sets out which ESRS disclosure requirements Aider covers in this reporting cycle, based on our double materiality outcomes. The table below maps each topic to the relevant sub-topic and the specific disclosure requirements addressed. Full ESRS Index is found in the appendix.

Topic	Subtopic	Disclosure requirements
ESRS 2 - general requirements	Basis for preparation	BP-1, BP-2
	Governance	GOV-1, GOV-2, GOV-3, GOV-4, GOV-5
	Strategy	SBM-1, SBM-2, SBM-3
	IRO management	IRO-1, IRO-2
E1 - Climate change	Climate Change Mitigation	E1-1-6
	Taxonomy	
S1 - Own Workforce	Working conditions	S1-1-6, S1-9-17
	Equal treatment	S1-1-1
G1 - Business Conduct	Corporate Culture	G1-1-1
	Corruption and Bribery	G1-1-4

ENVIRONMENTAL INFORMATION

E1: Climate change

E1.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model
In our 2024 DMA, we evaluated the impacts of climate change and assessed risks and opportunities through our climate resilience analysis. Our review indicates that our business model, current assets, and locations are exposed to a low level of climate-related risks, and we assess our overall resilience to be high. The tables below provide an overview of the identified climate-related risks, both transitional and physical.

Our climate resilience analysis identified several transitional risks, including four high-level ones. The first relates to Castik Capital's ownership involvement, which increases requirements for financial and sustainability reporting. The remaining three high-level transitional risks pertain to the potential challenge of meeting future client requirements if their climate ambitions and expectations surpass our own performance. While we do not anticipate this risk materializing in the short term, we recognize the growing demand for climate action. We have not identified any physical risks associated with our business model, locations, or activities, which support our high level of resilience.

Physical Risk	Short term perspective	Long term perspective
Increased severity of extreme weather conditions such as cyclones and floods	Low	Low
Rising average temperatures	Low	Low
Rising sea levels	Low	Low

Table 3: Overview of Physical risk

Climate-related transitional risks and opportunities were screened and assessed through self-evaluation. The table below illustrates the different parameters and their significance in both the short and long term.

Transitional and physical risks, we considered both short and long-term horizons. As discussed in the DMA section, we face limited physical risks, while some transitional risks require further scenario analysis to understand their full impact.

Our screening process focused on short and long-term horizons, which we believe are more fitting for our operations and strategy moving forward.

Transitional risk	Short term perspective	Long term perspective
Increased pricing of greenhouse gas emissions	Low	Low
Preparing for emissions reporting obligations	Medium	Low
Mandate and regulation of existing products and services	Medium	High
Replacement of existing products and services with lower-emission alternatives	Low	Low
Costs for transitioning to low-emission technology	Low	Low
Changes in customer behavior	Medium	High
Uncertainty in market signals	Low	Low
Increased raw material costs	Low	Low
Changes in consumer preferences	Medium	High
Stigmatization of the sector	Low	Low
Increased concern from stakeholders or negative feedback from stakeholders	Medium	High

Table 4 overview of transitional risk

Transition events were identified over short and long-term horizons. In the climate risk and opportunities table, possible transition events were screened, with short-term risks assessed as low to medium and some long-term events identified as potentially higher risk. Combining the DMA analysis with the identification of climate-related risks and opportunities, we concluded that our assets and business activities have a medium exposure and sensitivity risk connected to transition events. The corporation has not conducted any scenario analysis based on the identified transition events, and the assessment of exposure has not been completed.

E1-1: Transition plan for climate change mitigation
Aider does not currently have a separate transition plan for climate change mitigation. Any changes to this topic will be in collaboration with our majority owner, Castik Capital.

E1-2: Policies related to climate change mitigation and adaptation
Aider does not at the current time have a separate policy addressing climate change mitigation and adaptation, energy efficiency, and renewable energy. We do, however, partially cover this in our ESG policy, procurement policy and travel policy.

E1-3: Actions and resources in relations to climate change policies
In 2024, we focused on developing our ESG policy, and policies on business travel and procurement. These measures are our first steps in the direction setting reduction goals.

In addition to policy work we have started activities with the aim of improving data quality in Scope 2 and 3, this will in turn make it easier to have targeted activities towards reducing our climate footprint in the future. The main activities are:

- Method for extraction travel data more efficiently
- Elhub integration where possible for new acquisitions to improve activity data in Scope 2

Our current resources come from the sustainability team within our advisory services. We assessed the efforts required to manage these actions in 2024 as moderate. To accelerate progress and align with our growth strategy for 2025, we will dedicate a resource on 30 % position to internal sustainability issues. This individual will collaborate closely with our sustainability team and seek their support when necessary.

E1-4: Targets related to climate change mitigations and adaptation
At this stage, we have not identified any material targets for disclosure, as our primary focus has been on establishing a solid foundation through policies and obtaining high-quality environmental data. As our policies and data quality improve, we will shift our focus toward setting targets to manage material climate-related impacts, risks, and opportunities. Continued data collection will provide a solid foundation to measure and track progress against targets and initiatives over time, ensuring informed decisions and meaningful change.

As we aim to set GHG emissions targets in the coming years, we recognize that, given our significant growth and future expansion plans, it is more meaningful to track GHG emissions intensity rather than focusing solely on total emissions. Emissions intensity, defined as total emissions divided by either the number of employees or our revenue, provides a clearer picture of our emissions relative to our growth. This approach will help us better align our environmental performance with our evolving business operations. Our carbon accounting covers Aiders emissions for the 2024 financial year and follows the same consolidation scope as our financial reporting.

E1-5: Energy consumption and mix
Our energy use is mainly based on renewable sources, with 95% of energy consumption coming from renewable electricity. Fossil energy accounts for a minimal share (3%), while nuclear energy accounts for 2%. We will seek to improve our energy use by evaluating efficiency opportunities and collaborating with our landlords for more climate-friendly office solutions.

Energy use mix	kWh 2024	MWh 2024	% of total consumption
Fuel consumption from coal and coal products	None	None	
Fuel consumption from crude oil and petroleum products	None	None	
Fuel consumption from natural gas	None	None	
Fuel consumption from other fossil sources	None	None	
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	94 541	94,54	
Total energy consumption from fossil sources	94 541	94,54	3%
Total energy consumption from nuclear sources	54 134	54,13	2%
Fuel consumption from renewable sources	None	None	
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	2 971 488	**2971**	
Consumption of self-generated non-fuel renewable energy	None	None	
Total energy consumption from renewable sources	**2 971 488**	**2971**	**95%**
Total energy consumption related to own operations	**3 120 164**	**3120**	**100%**

Table 5: Overview of Energy use mix.

E1-6: Gross Scopes 1,2,3 and Total GHG emissions

Aider's GHG emissions overview has been prepared on a consolidated basis and follows the same consolidation scope as our financial reporting. This includes all merged companies as of 31.12.2024.

Aider has no direct emissions (Scope 1), while our Scope 2 emissions from purchased electricity have increased from 2023 to 2024, mainly due to business growth and new office space. Scope 3 emissions have also increased primarily driven by the purchase of goods and services and employee commuting. The data foundation in 2024 for location-based method shows an increased use of activity data. 57,5% (0 % in 2023) in Scope 1 and 2 and 23,5% (18,2% in 2023) for Scope 3. The main reason for the increase in activity data in Scope 2 is the integration to Elhub. Elhub is Norway's IT platform for the collection and distribution of electricity data.

Emissions are calculated in accordance with the GHG protocol, using Morescope's Environmental Economic Model (MEEM). MEEM is a leading Environmentally Extended Multi-Regional Input-Output model that converts financial transactions into detailed spend-based emission estimates, accounting for sector-specific emission intensities, global trade relations, and production technologies.

This ensures a data-driven and reliable approach to emissions analysis. The emissions of each GHG (CO2, CH4, N20 etc.) are calculated separately and then converted into CO2 equivalents based on their global warming potential. Aider has no biogenic emission in scope 1, 2 or 3.

We have calculated our GHG emissions intensity on both a location-based and market-based approach:

- Location based: 2,4 tons per MNOK of net revenue.
- Marked based: 2,6 tons per MNOK of net revenue.

The GHG intensity based on net revenue is calculated by dividing total gross Scope 1, Scope 2, and Scope 3 emissions by our reported net revenue, which is 1 328,365 MNOK. This figure aligns with the net revenue reported in note 3 in our financial statement.

We discovered a mistake in the 2023 calculation of emission from employee commuting. The correct emission is 452,24, this is corrected in the GHG inventory table bellow.

	Retrospective				Milestones and targets years			
	Base year - 2023	Comparative	N - 2024	*% N/N-1*	2025	2030	2050	Annual % target/ Base year
Scope 1 GHG emissions								
Gross Scope 1 GHG emissions (tCO2eq)	0		0	*NA*				
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0		0	*NA*				
Scope 2 GHG emissions								
Gross location-based Scope 2 GHG emissions (tCO2eq)	8,94		10,14	*13,43 %*				
Gross market-based Scope 2 GHG emissions (tCO2eq)	0*		266,00	*NA*				
Significant scope 3 GHG emissions								
Total Gross indirect (Scope 3) GHG emissions (tCO2eq)	2509,06		3227,62	*28,64 %*				
1 Purchased goods and services	1910,18		2355,62	*23,32 %*				
[Optional sub-category: Cloud computing and data centre services	0,00		0,00	*NA*				
2 Capital goods	0,00		0,00	*NA*				
3 Fuel and energy-related activities (not included in Scope 1 and Scope 2)	0,85		3,05	*259,43 %*				
4 Upstream transportation and distribution	20,60		11,19	*-45,69 %*				
5 Waste generated in operations	10,74		17,16	*59,78 %*				
6 Business travels	103,32		225,83	*118,56 %*				
7 Employee commuting	452,24		592,48	*31,01 %*				
8 Upstream leased assets	11,13		22,29	*100,21 %*				
9 Downstream transportation	0,00		0,00	*NA*				
10 Processing of sold products	0,00		0,00	*NA*				
11 Use of sold products	0,00		0,00	*NA*				
12 End-of-life treatment of sold products	0,00		0,00	*NA*				
13 Downstream leased assets	0,00		0,00	*NA*				
14 Franchises	0,00		0,00	*NA*				
15 Investments	0,00		0,00	*NA*				
Total GHG emissions								
Total GHG emissions (location-based) (tCO2eq)	2518,00		3237,76	*28,58 %*				
Total GHG emissions (market-based) (tCO2eq	2518,00*		3493,62	*NA*				

** Only transaction based scope 2 in 2023 there is no difference between location based and market based emissions.*

Table 6: Overview of GHG inventory

The EU TAXONOMY

EU Taxonomy Background and scope

The EU taxonomy is a classification system designed to define which economic activities can be considered environmentally sustainable.

The EU taxonomy framework (EU taxonomy Regulation 2020/852) primary goal is to redirect investments towards sustainable projects. Contributing to the achievement of the European Union's 2030 climate and environmental goals and advancing the objectives outlined in the European Green Deal. Our assessment below is in compliance with the regulation EU 2020/852 and the associated amendments to the annexes of the Disclosure Delegated Act, introduced on the 27th of June 2023.

The Taxonomy Regulation establishes four key conditions for an economic activity to be considered environmentally sustainable. First, it must make a substantial contribution to at least one environmental objective. Second, it must not cause significant harm to any of the other five environmental objectives. Third, it must comply with minimum safeguards, ensuring adherence to social and governance standards. Finally, it must meet the technical screening criteria set out in the Taxonomy Delegated Acts.

Technical screening procedures
Aider has implemented the assessment of technical screening criteria for the environmental objectives; 1. Climate Change Mitigation, 2. Climate Change Adaptation, 3. Water and Marine Resources, 4. Circular Economy, 5. Pollution Prevention and Control, and 6. Biodiversity and Ecosystems according to the EU Taxonomy.
An economic activity contributes substantially to the environmental objective climate change mitigation where that activity complies with the technical criteria for substantial contribution to the stabilization of greenhouse gas concentrations in the atmosphere at a level consistent with the Paris Agreement.
In conducting the process, we have used specially adapted software from one of our partners.

Eligible and aligned economic activities
Aider has established that economic activities qualify as eligible if they can be assessed against the technical screening criteria set out in the Climate Delegated Act and the Environmental Delegated Act, and if they have the potential to be or become taxonomy aligned. We have identified the following economic activity as eligible for EU taxonomy reporting for the fiscal year 2024:

CCM 8.2 Data-driven solutions for GHG emissions reductions

This activity refers to two of Aiders operations. The first operation is within the sustainability team under the advisory department. As a system provider, we enable customers to gain a comprehensive understanding of their climate footprint through Morescope.

The second operation under this category is with our subsidiary company Grasp Labs As. Grasp Labs is a company who collect, analyses and organizes data from open web resources, and make the data available for Aiders customers.

Evaluated activities which were not determined to be eligible
Several activities were initially evaluated as eligible. However, after a thorough review of Aider's operations and services, they were ultimately classified as not eligible. Aider operates within activity 8.2 Computer programming, consultancy, and related services. Our extensive tech department specializes in system solutions, support, consulting, and ERP system development.

This activity falls under the classification of Climate Change Adaptation (CCA). To qualify under CCA, climate risk and vulnerability assessment must be conducted, along with the establishment of an expenditure plan. As these requirements have not been met for the fiscal year 2024, this activity does not qualify under the EU Taxonomy.

While Aider offers courses and certifications in Economics, this does not fall under Activity 11 (Education), as that category is specifically intended for schools. Similarly, Activity 8.1 (Data processing, hosting, and related activities) was considered but deemed inapplicable, as these services are provided through third parties. Activity 4.1 (Provision of IT/OT data-driven solutions) was also considered. However, Activity CCA 8.2 was deemed a more accurate classification, as Activity 4.1 did not fully align with the company's core business related to IT and software.

Determining whether eligible activities are aligned with the taxonomy criteria
We have evaluated the activities based on the four conditions outlined in the delegated acts. And for the fiscal year 2024, Aider does not have any activities classified as taxonomy aligned.

Minimum Safeguards
The minimum safeguards are built on four essential pillars: human rights, taxation, corruption, and fair competition. These pillars underscore the EU's dedication to promoting responsible and sustainable economic practices.
Aider, and its subsidiaries, is committed to conducting business in a responsible and upright manner and to respect human rights through our activities, in line with the Aider's Values. We endorse the principles of the UN Guiding Principles on Business and Human Rights (UNGPs. We implement our commitment to these via our ethical guidelines, and other internal policies and procedures.

KPIs
The turnover KPI is calculated as Taxonomy-eligible turnover divided by total turnover (Note 3 in the consolidated financial statement). Similarly, the CapEx KPI is determined by dividing Taxonomy-eligible CapEx by total CapEx (Notes 6 and 7 in the consolidated financial statement). The OpEx KPI is measured as Taxonomy-eligible OpEx divided by total OpEx, in accordance with the EU Taxonomy legislation. Further details on these KPIs are provided below.

Revenue is defined as Aider's total income from customer contracts, along with other sources of income, based on our consolidated revenue for the fiscal year 2024. CapEx includes additions to tangible and intangible assets during the financial year, accounting for acquisitions while excluding depreciation and amortization. For tangible assets, this refers primarily to additions in equipment and moveables, while for intangible assets it includes research and development. Additions arising from acquisitions are also included in the CapEx calculation. The OpEx KPI aligns with the EU Taxonomy under Article 8 Delegated Act, Annex I, section 1.1.3.2, covering expenditures related to day-to-day servicing towards research and development, building renovations, short-term leasing, and repair and maintenance.

To ensure the accuracy of our financial KPI calculations and prevent double counting, we implemented specific measures. Given that the eligible activities share similar accounts, we utilized dummy variables to systematically allocate figures to the correct activity. This approach allowed us to maintain data integrity, ensuring that financial metrics accurately reflect the performance of each activity without overlapping or misrepresentation.

Taxonomy KPI tables

Turnover

Financial year 2024	Year			Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")									
Economic Activities (1)	Code (2)	Turnover (3)	Proportion of Turnover (2023) (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) turnover, year 2023 (18)	Category (enabling activity) (19)	Category (transitional activity) (20)
		(Amount in NOK 1000)	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**			
Of which enabling		0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	Y	Y	Y	Y	Y	Y	Y		E	
Of which transitional		0	0,0%	0,0%						Y	Y	Y	Y	Y	Y	Y			T
A.2. Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Data-driven solutions for GHG emissions reductions	CCM 8.2	10 058	0,8%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**10 058**	**0,8%**	**0,8%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**										
A. Turnover of Taxonomy-eligible activities (A.1. + A.2.)		**10 058**	**0,8%**	**0,8%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**										

B. TAXONOMY-NON-ELIGIBLE ACTIVITIES		
Turnover of Taxonomy-non-eligible activities	1 329 548	99,2%
TOTAL	**1 339 606**	**100 %**

Table 7: Turnover

CAPEX

Financial year 2024	Year			Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")									
Economic Activities (1)	Code (2)	CapEx (3)	Proportion of capEx (2023) (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) capex, year 2023 (18)	Category (enabling activity) (19)	Category (transitional activity) (20)
		(Amount in NOK 1000)	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**			
Of which enabling		0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	Y	Y	Y	Y	Y	Y	Y		E	
Of which transitional		0	0,0%	0,0%						Y	Y	Y	Y	Y	Y	Y			T
A.2. Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Data-driven solutions for GHG emissions reductions	CCM 8.2	5 576	7,9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**5 576**	**7,9%**	**7,9%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**										
A. CapEx of Taxonomy-eligible activities (A.1. + A.2.)		**5 576**	**7,9%**	**7,9%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**										

B. TAXONOMY-NON-ELIGIBLE ACTIVITIES		
CapEx of Taxonomy-non-eligible activities	64 897	92,1%
TOTAL	**70 473**	**100 %**

Table 8: CapEx

OPEX

Financial year 2024	Year			Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")									
Economic Activities (1)	Code (2)	OpEx (3)	Proportion of OpEx (2023) (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy-aligned (A.1.) or -eligible (A.2.) opex, year 2023 (18)	Category (enabling activity) (19)	Category (transitional activity) (20)
		(Amount in NOK 1000)	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**	**Y**			
Of which enabling		0	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	Y	Y	Y	Y	Y	Y	Y		E	
Of which transitional		0	0,0%	0,0%						Y	Y	Y	Y	Y	Y	Y			T
A.2. Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL										
Data-driven solutions for GHG emissions reductions	CCM 8.2	133	1,4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**133**	**1,4%**	1,4%	0,0%	0,0%	0,0%	0,0%	0,0%										
A. OpEx of Taxonomy-eligible activities (A.1. + A.2.)		**133**	**1,4%**	**1,4%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**	**0,0%**										
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		9 478	98,6%																
TOTAL		**9 610**	**100 %**																

Table 9: OpEx

Nuclear and fossil gas related activities		
Row	**Nuclear energy-related activities**	**Yes/No**
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades	No
	Fossil gas related activities	
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	No
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No

Table 10: Nuclear and fossil gas related activities

SOCIAL INFORMATION

S1: Own Workforce

S1-1: Policies related to own workforce
Aider operates in accordance with the Norwegian Working Environment Act, the Equality and Anti-Discrimination Act, and the Holiday Act, which form the foundation of our workforce guidelines.

These laws, along with our Employee Handbook and Health, Safety and Environment Handbook (HSE Handbook), ethical guidelines and Working Environment Committee (WEC), guide our approach to working conditions and equal treatment this also includes occupational health and safety, diversity, and inclusion. As of now we have not outlined this in a separate policy for our material topics in S1. But our approach to addressing these topics is outlined below.

Working conditions
In our industry, it is well known that the workload can increase during the annual reporting season. While this can create opportunities for employees to earn more, it can also put pressure on work-life balance during these periods.

We have several informal routines and measures in place to address work-life balance. Most importantly, managers are responsible for reviewing and approving their team's timesheets on a weekly basis. This provides a clear overview of each employee's workload and makes it easier to identify and address potential overloads.

Since most of our employees are accountants, we have organized our workforce into portfolios based on core competencies and industry expertise. Portfolio managers have regular meetings to discuss workloads and redistribute capacity when needed. In addition, our semi-annual employee survey includes a question about perceived workload. The HR department monitors these results and implements appropriate measures when necessary.

We see the need to formalize the managers' responsibilities and toolbox to better manage excessive workload issues. See S1-4.

Equal treatment
Aider depends on sufficient capacity and expertise to deliver high-quality services. We therefore aim to build an organization where employees can challenge the status quo and contribute to delivering a premium customer experience. Through our recruitment processes, we seek to attract highly qualified candidates by positioning Aider as a challenger in our sector and as an attractive workplace.

Our core value, "People First" is about our belief that, ultimately, our industry is more about people than numbers. It also emphasizes that people's unique perspectives are important to us as an organization. At the same time, we know that diversity does not create value by itself and can even be a source of complexity. However, diversity done right will generate new ideas, better business solutions, and a more vibrant workplace. We care deeply about providing equal opportunities for all, and leveraging different strengths, competencies, and perspectives to create value, and to put People First.

In line with our "People First" value, Aider prioritizes training and skills development. We offer a wide range of internal courses and provide multiple arenas for professional growth. All training activities are registered under a separate code in the time sheet, ensuring that sufficient time is allocated for competence development. As described in S1-13 the average number of training hours per employee is 60.73 hours for men and 53.62 hours for women. In comparison, to become and keep your authorization as an accountant the requirement is 80 hours of training over the course of three years.

General approach
Our ethical guidelines for employees are founded on the 10 principles of the UNGC. These guidelines cover topics like ethical business practices, human rights and working conditions, HSE, Quality, confidentiality, and whistleblowers. These guidelines come in addition to the ethical guidelines outlined by Regnskap Norge, which are specifically aimed at accountants.

It is specifically outlined in our ethical guidelines that Aider does not tolerate any form of discrimination, exclusion, or harassment. This applies to discrimination of Indigenous peoples and discrimination based on ethnicity, caste, nationality, religion, age, disability, gender, sexual orientation, marital status, or political beliefs.

Our Employee Handbook outlines our culture and guiding principles, reflecting our value-driven approach. Coordinated promotion processes and salary adjustment processes with national-level calibration are well established.

S1-2: Processes for engaging with own workforce and workers' representatives about impacts
Our employee engagement survey and performance reviews, conducted semi-annually, provide platforms for all employees to offer input and feedback on workplace conditions. The performance reviews are crucial for development, motivation, and sharing thoughts and feedback. They cover well-being, work tasks, goal setting, development, and other relevant topics. We also encourage more frequent one-to-one conversations between managers and employees.

The employee engagement survey, which is anonymous and presented at an aggregated level, includes questions on employee engagement, inclusion and diversity, the psychosocial and physical work environment, and adherence to our values. It also features open-ended questions for general feedback. After each employee engagement survey, we evaluate the results and establish action points based on employee feedback. We also review and adjust the survey questions as needed. Engagement with our workforce is otherwise followed up on an ongoing basis. The HR Director is responsible for ensuring that engagement happens and that results inform our approach.

Every office has a safety representative, and we also have a main safety representative and an employee representative. These representatives serve on the Working Environment Committee (WEC) alongside two management representatives. The WEC addresses matters related to the working environment, including HSE issues, safety inspections, and preventive measures. The committee meets four times a year, with additional meetings as needed. Employees can bring matters to the WEC through their safety representative.

We do not collect data on origin, religion, disability, or similar characteristics. Our statutory statement on equality and anti-discrimination details our work on equality, diversity, and inclusion, includes goals for gender balance at various position levels, especially in top management.

S1-3: Processes to remediate negative impacts and channels for own workforce to raise concerns

Our whistleblowing routine, which is statutory for Norwegian companies, allows employees to raise concerns through a channel available in the employee handbook and via a link in our HR system. The details of this routine are described in the employee handbook.

In addition to the whistleblowing channel, we have regional HR personnel, safety representatives, and a Working Environment Committee (WEC). Employees can always speak to their regional HR person if they have questions regarding workplace conditions.

The HR Director is the sole receiver of concerns raised through dedicated digital forms. Reports can also be submitted in writing to an employer representative, safety representative, union representative, or lawyer. The recipient ensures the report is followed up and managed by the HR Director, who investigates within a reasonable time and informs the whistleblower of the outcome within 14 days. If the investigation takes longer than 14 days, the whistleblower is notified. Once the case is fully processed, the concerned individual(s) are informed of the outcome. If the whistleblower is anonymous, they will not be informed. The Personal Data Act is observed in processing all personal data, and confidentiality rules are strictly followed. The employer ensures the traceability of the whistleblowing process, including preparing minutes from interviews. All documentation is deleted in accordance with the Personal Data Act once it is no longer necessary.

The Norwegian Working Environment Act, chapter 2A, addresses whistleblowing provisions, and §4-1 requires the working environment to be “fully satisfactory” and safeguard employees’ physical and psychosocial health. Whistleblowers are protected against retaliation under §2A-2, which includes unfavorable treatment resulting from whistleblowing. Aider ensures the whistleblower’s working environment remains safe and appropriate, with follow-up meetings unless the whistleblower opts out or is anonymous.

All new employees and acquisitions perform a self-onboarding where the personnel handbook is an important part, our whistleblower routine is a separate chapter in the handbook. We have not yet assessed the awareness and trust employees have in the whistleblower process.

S1-4: Taking action on material impacts on own workforce and approaches to mitigate material risks and pursuing material opportunities related to own workforce and effectiveness of those actions

In 2024, we focused on developing ethical guidelines for employees.

Aider had grown exponentially and has growth ambitions, and we recognize the need to equip our managers with guidelines and managerial tools, so during 2025 we will start the work to develop:

- Manager Handbook
- Manager training

Our semi-annual employee engagement survey and formal employee-manager conversations are key platforms for identifying areas for improvement, preventing negative impacts, and promoting positive outcomes for our workforce. The employee engagement survey addresses topics such as engagement, personal development, workload, inclusion, diversity, the work environment, and adherence to our values. It includes open-ended questions for general feedback, is anonymous, and results are presented in aggregate. Post-survey, we evaluate results, establish action points, and adjust future surveys as needed. We will continue to encourage and facilitate skill development and career advancement. This is equally important for employees as it is for Aider as a company.

S1-5: Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Aider has not established time-bound and result-oriented goals related to working conditions and equal treatment. However, these aspects are well integrated into the company's culture and working methods, and monitored through already mentioned employee survey, WEC, HSE.

After each survey, we evaluate the results, establish action points based on employee feedback, and review the survey questions to make necessary adjustments for future surveys.

S1-6: Characteristics of the undertaking’s employees

We have a total head count of 1271 employees at the end of 2024, including 213 employees from acquired companies that have not yet been merged into Aider AS. Beside from the total head count, data in this report is based on a head count of 1058 employees, including 396 men and 662 women.

Characteristics of Aider’s employees by contract type and gender (head count)	Male	Female	Other	Not disclosed	Total
Number of total employees	491	780	None	None	**1271**
Number of employees not yet merged	95	118	None	None	**213**
Number of employees merged into Aider AS	396	662	None	None	**1058**
Number of permanent employees	392	658	None	None	**1050**
Number of temporary employees	4	4	None	None	**8**
Number of non-guaranteed hours employees	30	32	None	None	**62**
Number of full-time employees	352	563	None	None	**914**
Number of part time employees	44	99	None	None	**144**

Table 11: Overview of employee characteristics

Throughout the year, Aider has acquired several companies. Our analysis includes employee data from Aider AS, Aider Sørøst AS, and Causa Nord AS in all data fields throughout S1. Contractors are excluded from this data. Employee numbers are reported as head count at the end of the reporting period. Employee data is extracted from our HR system, which continuously tracks all registered employees and any changes.

The number of non-guaranteed hours employees, part-time employees, and temporary employees includes several cleaning personnel and trainees who work as needed or for a limited number of hours per week.

Over the reporting period 135 people have left Aider, this is an employee turnover rate of 15%. When excluding temporary employees, trainees and cleaning personnel, the turnover rate is 14% for the reporting period.
Turnover is calculated as follows: The number of employees who left in 2024 divided by the average number of employees on January 1, 2024 (opening balance) and December 31, 2024 (closing balance).

S1-9: Diversity indicators
The gender distribution at top management level is 83 men (68%) and 39 (32%) women. The top management level includes the position levels Partner and Director. The age distribution shows that 26% of employees are under 30 years old, 48% between 30-50 years old and 25% over 50 years old.

S1-10: Adequate wages
Salaries are set locally based on market conditions, and we do not follow national benchmarks, but adapt to competitive wage levels in relevant markets.

S1-11: Social protection
All employees are covered by The Norwegian National Insurance Act (Folketrygdloven) for numerous benefits.

Under Chapter 8, employees under 67 years are entitled to full sickness benefits for up to 52 weeks, those aged 67–70 years are entitled to sickness benefits for up to 60 days provided they have earned pensionable income, and employees over 70 years are not entitled to sickness benefits from the National Insurance Scheme.

Chapter 4 covers unemployment benefits, with conditions for entitlement detailed in the legal text.

All employees are also covered by occupational injury insurance through the employer's insurance policy. Additionally, they are covered by Chapter 12 for disability benefits, Chapter 8 for sick pay, and Chapter 11 for work assessment allowance, when conditions are met.

Chapter 14 ensures all employees are covered for parental pay. Chapters 19 and 20 cover retirement pensions, and employers are required to establish pension schemes according to The Act on Mandatory Occupational Pension (OTP Act), The Act on Corporate Pensions (Foretakspensjonsloven), and The Act on Defined Contribution Pensions in Employment (Innskuddspensjonsloven).

We comply with all the legal requirements mentioned above

S1-12: Persons with disabilities
We do not collect data on employees' disabilities in line with the Equality and Anti-Discrimination Act.

S1-13: Training and skills development indicators
In Aider all employees (100% of men and women) have completed mandatory Anti-Money Laundering training and various training and skill development. The average number of training hours per employee is 60.73 hours for men and 53.62 hours for women. The data is registered hours on the time code for courses and academic update in our time sheets.

The training includes:
- Authorization courses
- Mandatory Anti-Money Laundering training
- Other work-related courses

In addition, we actively use the work situation as an arena for learning.

We do not have the percentage of employees that participated in regular performance and career development reviews broken down by gender. However, all employees and managers are invited to complete a regular performance and career development review twice a year. A conversation template is opened for the employees and their manager in our HR system. Our HR department monitors the progress in the system and sends out reminders until the due date for completion.

S1-14: Health and safety indicators
All employees are covered by our health and safety system, which is based on legal requirements for statutory occupational injury insurance and recognized guidelines. In 2024 we have no fatalities or work-related accidents.

S1-15: Work-life balance indicators
100 % of our employees are entitled to family-related leave through The Norwegian National Insurance Act (Folketrygdloven) when becoming a parent. This was relevant for and exercised by 60 persons of the total workforce, of which 43 % were men and 57 % were women.

Distribution of employees (head count)	Under 30 years old	Between 30 and 50 years old	Over 50 years old
Male	12 %	17 %	9 %
Female	14 %	32 %	16 %
Other	None	None	None
Not disclosed	None	None	None

Table 12: Overview of diversity indicators

S1-16: Compensation indicators (pay-gap and total compensation)
The ratio of the contractual annual salary of the CEO to the median contractual annual salary for all employees was 3,6.

The unadjusted pay gap in Aider is 11%. This reflects the average difference in total compensation between women and men, without considering variables such as job role, seniority, or work of equal value. This differs from the pay gap based on equal pay for equal work, which focuses on compensation differences between comparable roles or work of equivalent value. We have a higher share of men in the top management level, and a higher share of women in the associate and middle management levels.

The unadjusted gender pay gap is calculated as follows:

(Average gross hourly pay level of male employees minus average gross hourly pay level of female employees), divided by average gross hourly pay level for male employees.

At Aider we are clear that equal work should be remunerated equally within local markets. We do not accept any form of discrimination or unjust pay.

Differences typically arise with different work and educational backgrounds, competencies, department affiliation (accounting, payroll, advisory or tech), areas of responsibility, gender distribution across position levels or employee categories, and geographical differences. These factors can explain most of the gender pay gap.

This analysis was done based on our salary system, where all current employees are registered, and was calculated based on all employees working more than 50%.

S1-17: Incidents, complaints and severe human rights impacts and incidents
During the reporting period, we received one complaint through our whistleblowing channels. This was managed according to our routines. No serious human rights violations or incidents related to the workforce have been reported, nor have we received any fines or penalties. Our HR director is responsible for following up any reported incidents or complaints. We have also conferred with our CEO on this topic. The routine for filing complaints is described in S1-3 above.

GOVERNANCE INFORMATION

G1: Business Conduct

The Board of Directors holds overall responsibility for Aider's business conduct, overseeing ethical practices, compliance, and risk management. Governance of business conduct is integrated into strategic decision-making to ensure adherence to anti-corruption measures, supplier due diligence, and ethical guidelines. See governance chapter as part of ESRS 2 for more information about Aider's management.

G1-1 Corporate culture and business conduct policies
Aider builds its business on a strong value base, prioritizing people and maintaining high ethical standards. Our corporate culture is rooted in our employee handbook, which includes our core values, ethical guidelines, and internal responsible business practice procedures. Compliance with the Anti-Money Laundering Act and regulations related to corruption is integrated into our onboarding and continuous training.

To ensure transparency and compliance, we have a whistleblowing system that allows employees to report concerns anonymously if needed. The HR department manages whistleblowers and will do their utmost to protect them from retaliation and seeks to ensure all cases are managed confidentially and objectively.

Aider complies with national Norwegian laws, including the Whistleblowing Act, Working Environment Act, and Money Laundering Act, as well as EU regulations such as Directive 2019/1937 on Whistleblowing. We also adhere to the Norwegian regulation for accounting, the GRFS, and the Norwegian Accounting Act. These regulations require us to maintain transparent and protected channels for employees to report concerns, safeguard whistleblowers from retaliation, and ensure compliance with ethical and legal standards, particularly in accounting and consulting work.

Beyond what is stated in the employee handbook, more training is provided within each consulting department, tailored to their specific fields. These training sessions are mandatory for all new employees and vary in frequency depending on the department. The DMA identified two potential risks in G1 related to 1) Corporate Culture and 2) Corruption and bribery.

Aider has a strong culture around business conduct but acknowledges some risk due to our large M&A-activity. This is something we address in the onboarding process of new companies and will continue to develop as we grow and expand abroad.

As accountants we manage large numbers of transactions on behalf of our clients. There is therefore some inherent risk to our company and to society regarding corruption and bribery. We have zero tolerance for corruption, bribery, extortion, fraud, and money laundering, as clearly formulated in our ethical guidelines. Additionally, we adhere to the ethical guidelines established by our industry organization, Regnskap Norge, specifically for accountants, as we strive to prevent both internal and external corruption and bribery.

G1-2 Management of relationships with suppliers
Aider places significant importance on maintaining strong relationships with our partners and suppliers.

Our procurement policy sets expectations for both social and environmental sustainability for partners and suppliers. We have a clear authorization matrix regulating who can perform purchases and have developed a Supplier Code of Conduct to guide our interactions.

We perform yearly due diligence in compliance with the Norwegian Transparency Act. See GOV-4 for more information about our due diligence.

G1-3 Prevention and detection of corruption or bribery
Aider complies with Anti-Money Laundering regulations. All employees, regardless of position, completes annually Anti-Money Laundering training, including measures to uncover suspicious transactions related to corruption and financial crime. Our ethical guideline for employees states our zero tolerance for corruption, bribery, extortion, fraud, money laundering, and other unethical practices. All incidents related to corruption and bribery are managed through the whistleblower routine described in the employee handbook. Reported cases are escalated to regional or national management bodies if necessary.

Aider's Anti-Money Laundering process for prevention and detection of corruption and bribery is available on the intranet. All employees have completed a 2-hour computer based mandatory Anti-Money Laundering and GDPR training, but there are currently no dedicated training modules for corruption prevention beyond this. By December 2024, 100% of all employees had completed the necessary training.

G1-4 Confirmed Incidents of corruption or bribery
As of December 2024, we have no convictions nor fines for violation of anti-corruption and anti-bribery laws.

APPENDIX

ESRS INDEX

This is an index showing how the various detailed requirements in the ESRS have been addressed in our sustainability report. The overview has been prepared by the European Financial Reporting Advisory Group (EFRAG).

ESRS Standard	ESRS Reference code	Disclosure Requirement description	Page number
ESRS 2	BP-1	General basis for preparation of the sustainability statement	43
	BP-2	Disclosures in relation to specific circumstances	43
	GOV-1	The role of the administrative, management and supervisory bodies	44
	GOV-2	Information provided to, and sustainability matters addressed by the administrative, management and supervisory bodies	44
	GOV-3	Integration of sustainability-related performance in incentive schemes	44
	GOV-4	Statement on due diligence	44
	GOV-5	Risk management and internal controls over sustainability reporting	45
	SBM-1	Market position, strategy, business model(s) and value chain	45
	SBM-2	Interests and views of stakeholders	45
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	IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	47
	IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statements	47
ESRS E1	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	48
	E1-1	Transition plan for climate change mitigation	49
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List of datapoints that derive from other EU legislation

The table below illustrates the datapoints in ESRS 2 and topical ESRS that derive from other EU legislation.

Disclosure Requirement and related datapoint	SFDR (23) reference	Pillar 3 (24) reference	Benchmark Regulation (25) reference	EU Climate Law (26) reference	Material/ Not material	Page
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 (27), Annex II		Material	44
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		Material	44
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				Material	44
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (28) Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 (29), Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS E1-1 Transition plan to reach climate neutrality by				Regulation (EU) 2021/1119, Article 2(1)	Material	49

ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book-Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article12.1 (d) to (g), and Article 12.2		Not material	
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		Material	49
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				Not material	
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				Material	49
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				Not material	
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		Material	50
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		Material	50
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	Not material	

ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			Not material	
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34;Template 2:Banking book - Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			Not material	
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Not material	
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Not material	
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				Not material	
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				Not material	
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				Not material	

ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				Not material	
ESRS E3-4 Total water consumption in m 3 per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				Not material	
ESRS 2- SBM 3 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				Not material	
ESRS 2- SBM 3 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				Not material	
ESRS 2- SBM 3 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				Not material	
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				Not material	
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				Not material	
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				Not material	
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				Not material	
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				Not material	
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				Not material	
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				Not material	
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				Material	54
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1 816, Annex II		Material	54

ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				Material	54
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				Not material	
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				Material	55
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Material	56
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				Material	56
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Material	57
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				Material	57
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				Material	57
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		Material	57

ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I				Not material	
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				Not material	
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1				Not material	
ESRS S2-1Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not material	
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1				Not material	
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				Not material	
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not material	
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1				Not material	
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				Not material	
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		Not material	

ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1				Not material	
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				Material	58
ESRS G1-1 Protection of whistle- blowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				Material	58
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)		Material	58
ESRS G1-4 Standards of anti- corruption and anti- bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				Material	58

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1eb095ce80a8a867996ee86806770e38d9d129204c06088006c823ffb33d613b379d3744cd8322c3
08321db812f22813900298829c16c644c902ee82919eab6c

Undertegnede

Knut Grotli E-post: knut.grotli@ascender.no Enhet: Chrome 141.0.0.0 on Unknown Windows 10.0 (desktop) IP adresse: 195.159.200.110	Tillitsfullt tidsstempel: 2025-10-30 09:17:17 UTC
Kristian Thaysen E-post: kristian.thaysen@agendarisk.no Enhet: Edge 141.0.0.0 on Unknown Windows 10.0 (desktop) IP adresse: 195.0.226.76	Tillitsfullt tidsstempel: 2025-10-30 13:02:26 UTC
Andreas Vik E-post: andreas@aider.no Enhet: Edge 141.0.0.0 on Unknown Windows 10.0 (desktop) IP adresse: 84.234.238.190	Tillitsfullt tidsstempel: 2025-10-30 22:12:59 UTC
Anna Patricia Olsson E-post: patricia.olsson@aider.no Enhet: Safari 18.5 on iPhone iOS 18.5 (smartphone) IP adresse: 77.18.52.198	Tillitsfullt tidsstempel: 2025-11-04 09:35:39 UTC

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