



INTERIM REPORT AIDER KONSERN Q4 2024

AIDER

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Management report Q4 2024

Financial performance

Aider continues a strong revenue growth of 73,8% in the fourth quarter compared to last year. Revenues are at NOK 366,2 million, up from NOK 210,7 million in Q4 2023. Revenues YTD are at NOK 1 339,6 million up from NOK 838,5 million in 2023, which is a growth of 59,8% compared to last year. The organic growth YTD 2024 was 15,2%.

The EBITDA in fourth quarter was NOK 9,8 million in Q4 2024, down from NOK 22,1 million from Q4 last year. The EBITDA margin for Q4 was 2,7% compared to last year's margin of 10,5%. The EBITDA YTD was NOK 217,0 million compared to NOK 130,6 YTD 2024. The EBITDA margin for YTD 2024 was 16,2% compared to last year's margin of 15,6%. Management is satisfied to experience that Aider can realize notable effects from on-going improvement initiatives even in an environment of strong growth. There is still a substantial potential for further efficiency effects and automation going forward.

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. See note 2 for details on the reflected period of acquisitions. See note 3 for 2024 proforma EBITDA (NGAAP).

On 21.10.24, Aider announced an agreement with Castik Capital to acquire 55% of the shares in Aider Holding AS. This, together with the exceptional level of M&A activities, has resulted in a significant increase in Special Items from 19,4 million YTD 2023 to 44,8 YTD 2024. 22,1 million of this originates from integration activities comparable with the activities in 2023, while 22,7 million is related to the cost of establishing a strategic partnership.

Net financial items have had a significant increase from NOK -29,9 million Q4 2023 to NOK -94,6 million in Q4 2024, mainly due to the refinancing of the old bond as well as increase in interests from the new bond obligation.

The cash flow from operating activities accumulated for Q4 2024 are NOK -67,7 million down from 29 million in Q4 2023. The main reason for this is increased interests and refinancing from new bond (MNOK 62,3) and special items from the transaction of establishing a strategic partnership (MNOK 22,7) and special items cost related to M&A and integration of acquired companies (MNOK 22,1). Cash flow from investments are at NOK -731,8 million in Q4, mainly due to placement in money market fund and payment of the M&As done in Q4. The cash flow from financing activities is 379,2 million, related to capital increase. The capital increase was a debt conversion of the group loan to parent in relation of issuance of shares to acquired companies.

Bond reporting

Aider issued a new bond of MNOK 1,600 in August 2024. The proceeds were used to pay back the original bond and to further strengthen our M&A capacity.

With the new bond, the net interest-bearing debt to EBITDA-ratio calculation was altered from previously computation based on IFRS to be based on a NGAAP computation. In Q4 2024 the NIBD ratio was 4,7 based on NGAAP computation. For comparison, the NIBD would have been 4,5 with IFRS computation according to the definition with the old bond. In order to meet the incurrence test for tapping the bond, the leverage ratio must be under 4,5 at the issuance date. From September 2026 leverage ratio required to tap will have a step down mechanism.

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 order to meet the financial covenant.

Change of reported figures Q4 2023 vs. annual report 2023

There are changes in the reported Q4 2023 figures and the audited annual report 2023, improving the EBITDA of 9 MNOK. The changes are mainly do to the auditor requiring further activation of R&D (Q4 2023 being too conservative), and lease contracts being updated for acquired companies (affecting other expense, depreciations and net financial items).

When commenting on the Q4 development, we are comparing the 2023 figures with the figures from the audited annual report.

INCOME STATEMENT (Amount in NOK 1000)	From Q4 2023 report	From annual report 2023	Changes
Operating income			
Revenue	837 300	836 486	-814
Other income	1 137	1 972	835
Total operating income	838 437	838 458	21
Cost of goods sold	-87 386	-87 292	94
Personnel expenses	-558 188	-555 592	2 597
Other expenses	-71 312	-64 986	6 326
EBITDA	121 550	130 588	9 038
Amortizations and depreciations	-27 275	-36 316	-9 041
EBIT	94 275	94 272	-3
Special items	-19 481	-19 481	0
Net financial items	-75 530	-76 809	-1 279
Profit before tax	-736	-2 018	-1 282
Income taxes	-2 871	1 376	4 247
Profit for the period	-3 607	-642	2 965

Events in Q4

Management would like to pinpoint two major achievements:

1. Castik Capital becomes majority owner in Aider
2. Continued success with M&A activities

1. Castik Capital becomes majority owner in Aider

October 21st, Aider announced a change of control event where Castik Capital is acquiring 55% of the shares in the company. Closing was completed 15th of January 2025.

Aider has had a clause in the Shareholder Agreement to refinance the company with external equity no later than December 2026. This was specifically emphasized during the investor meetings in relation with issuance of the new bond in August.

Having Castik Capital as a strategic financing partner will greatly improve Aider's ability to fund growth going forward as Castik Capital will 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.

This is a major event for Aider, that opens many new opportunities:

- Aider will continue to develop 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, 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

2. Continued success with M&A activities

The following acquisitions have been done in 2024:

Companies	Date	Employees	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
Enklere 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. Aider has closed 12 M&A deals in Q4.

Plans and guiding

Aider is in the process of developing a new strategy for the period 2025 – 2029 together with Castik. However, the vision, values and culture of the company will remain the same.



Consolidated interim financial statements Q4 2024

Income statement

Aider konsern

INCOME STATEMENT (Amount in NOK 1000)	Note	Q4 2024	Q4 2023*	YTD 2024	YTD 2023*
Operating income					
Revenue	5	361 611	209 477	1 328 365	836 486
Other income		4 593	1 250	11 241	1 972
Total operating income		366 204	210 727	1 339 606	838 458
Cost of goods sold		-51 661	-25 688	-152 250	-87 292
Personnel expenses		-257 131	-148 710	-829 603	-555 592
Other expenses	6	-47 659	-14 237	-140 772	-64 986
EBITDA		9 753	22 092	216 982	130 588
Amortizations and depreciations	7,8,9	-27 386	-18 685	-71 732	-36 316
EBIT		-17 633	3 407	145 250	94 272
Special items	3	-15 732	-13 184	-44 782	-19 481
Net financial items		-94 583	-29 910	-168 860	-76 809
Profit before tax		-127 948	-39 687	-68 392	-2 018
Income taxes	4	25 540	10 320	13 347	1 376
Profit for the period		-102 408	-29 367	-55 045	-642
Profit attributable to Aider shareholders		-102 408	-29 438	-55 045	-4 904
Profit attributable to non-controlling interests		-	71	-	4 262
Total		-102 408	-29 367	-55 045	-642
Earnings per share					
Continuing operations					
- Ordinary		-107	-29	-55	-1
- Diluted		-107	-29	-55	-1
Discontinued operations					
		-	-	-	-
Other comprehensive income					
Profit for the period		-102 408	-29 367	-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		-102 408	-29 367	-55 045	-642
Attributable to					
Shareholders in Aider		-102 408	-29 438	-55 045	-4 904
Non-controlling interests		-	71	-	4 262

Balance sheet

Aider konsern

ASSETS (Amount in NOK 1000)	Note	31.12.24	31.12.2023
Non-current assets			
Intangible assets			
Research and development	9	80 835	42 575
Deferred tax assets		3 230	2 649
Customer contracts	2	49 228	-
Goodwill	2,9	1 754 806	895 077
Total intangible assets		1 888 098	940 300
Tangible assets			
Right-of-use assets	7	189 862	118 108
Property, plant and equipment	8	14 279	8 246
Total tangible assets		204 141	126 354
Non-current financial assets			
Investment in associated companies		9 405	4 528
Investment in shares		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		2 135 436	1 071 254
Current assets			
Accounts receivables		237 211	122 801
Other short-term receivables		32 068	19 545
Investments in fund units	10	256 002	152 883
Cash and Cash equivalents	3	237 501	237 882
Total current assets		762 782	533 111
Total assets		2 898 219	1 604 365

Balance sheet

Aider konsern

EQUITY AND LIABILITIES (Amount in NOK 1000)	Note	31.12.2024	31.12.2023
EQUITY			
Paid-in capital			
Share capital		2 000	1 000
Share premium		676 737	281 772
Total paid-in capital		678 737	282 772
Other equity		-64 958	-5 287
Minority		-	159
Total equity		613 779	277 644
LIABILITIES			
Provisions			
Deferred tax		-	-
Other provisions		3 014	2 331
Total provisions		3 014	2 331
Non-current liabilities			
Interest bearing debt	3	1 565 753	897 356
Lease liabilities	7	145 170	96 136
Total non-current liabilities		1 710 924	993 492
Current liabilities			
Liabilities to group companies		201 802	101 579
Accounts payables		42 703	45 655
Tax payable	4	281	1 372
Lease liabilities	7	52 768	28 069
Public duties payable		116 998	66 307
Debt to credit institutions		-	-
Other current liabilities		155 950	87 916
Total current liabilities		570 502	330 898
Total liabilities		2 284 440	1 326 721
Total equity and liabilities		2 898 219	1 604 365

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
Dividend to minority					-	-
Equity 31 December 2023	1 000	281 772	-	-5 287	159	277 644
Result for the period			-60 332	5 287		-55 045
Establishment of companies						-
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)	Note	Q4 2024	Q4 2023	YTD 2024	YTD 2023
Operating activities					
Profit for the period before tax		-127 498	-39 687	-68 392	-2 018
Tax paid		265	-1 502	-11 688	-8 435
Depreciation and amortization		27 386	18 685	71 732	36 316
Change in accounts receivables		1 828	-260	-73 037	-34 248
Change in accounts payables		16 293	7 174	-17 794	-2 418
Financial items		12 683	2 712	8 625	2 712
Change in other accrual items		1 782	41 869	28 715	27 674
Cash flow from operating activities		-67 711	28 991	-61 839	19 583
Investment activities					
Net expenditure on property, plant and equipment		-18 728	-17 639	-49 973	-31 541
Result from associated companies		850	-	850	-
Investment in shares and fund units		-402 446	-83 382	-961 036	-300 458
Cash received in acquisitions	2	35 733	8 373	103 665	19 372
Net change in credit facility		-8 215	246	-8 028	-8 023
Change in group loans		-174 900	22 994	100 223	62 578
Net payment on other investments		-164 098	-	-140 129	-
Cash flow from investment activities		-731 803	-69 407	-954 427	-258 130
Financing activities					
Proceeds from the issuance of new long-term liabilities		-	125 652	1 529 332	401 302
Repayment of long-term liabilities		-	-430	-856 541	-655
Payment of principal portion of lease liabilities		-16 779	-15 485	-52 772	-28 022
Proceeds from equity		395 965	-	395 965	-
Payment of dividend		-	-	-	-
Cash flow from financing activities		379 185	109 737	1 015 884	372 625
Net change in cash and cash equivalents		-420 329	69 321	-381	134 077
Cash and cash equivalents at the start of the period		657 830	168 562	237 882	103 805
Cash and cash equivalents at the end of the period		237 501	237 882	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 Q4 2024 were authorized for issue by the board of directors on February 28th, 2025.

Basis for preparation

The condensed consolidated interim statements have been prepared according IAS 34 Interim Financial Reporting and should be read in relation with the annual consolidated financial statement for 2023.

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

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

The condensed consolidated interim financial statements are unaudited.

Note 2 – Business combinations

Aider Konsern acquired all of the shares in the following companies:

- 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
- Enklere 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	
	31.12.2024	31.12.2023
(Amount in NOK 1000)		
Assets		
Property, plants and equipment	63 074	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

Note 3 – Long-term interest bearing debt

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

(Amount in NOK 1000)	Currency	Maturity	Maturity over five years
Bond	NOK	05.09.2028	1 564 901
Debt to credit institutions	NOK		853

Bond terms:

Aider Konsern have issued a bond on MNOK 1 600. The bond has an interest rate 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
Over-/under coverage	406 279

Net interest bearing debt to EBITDA

Debt Leverage	31.12.24
Interest bearing debt	1 565 753
Cash and cash equivalents	493 503
Net interest bearing debt	1 072 250
EBITDA LTM*	258 670
EBITDA LTM used for covenant computation**	229 770
Net interest bearing debt to EBITDA	4.7

*Including synergies as per covenant computations

**EBITDA LTM is proforma NGAAP EBITDA last twelve months included allowed one-off adjustments (special items) under terms of agreement for the bond. The special items shown in the profit and loss statement are deducted for the allowed reduction in EBITDA of a maximum of 10% in the NIBD calculation.

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

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

Note 4 – Tax

(Amount in NOK 1000)	YTD 2024	YTD 2023
Profit before tax	-68 392	-2 018
Calculated tax on profit	-15 046	-444
<i>Tax effects of:</i>		
Non-deductible expenses/non-taxable income	14 731	-4 820
Temporary differences	-8 157	3 684
Use of/not offset previous years tax deficit	8 754	2 951
Changes in deferred tax/tax asset	-13 594	-3 103
Correction of previous years	-34	355
Tax of the period	-13 347	-1 376
Tax payable		
Tax payable from previous years	-	-
Prepaid tax	-	-
Tax effect of businesses acquired	-	-
Tax for the period	281	1 732
Total tax payable	281	1 372

Note 5 – Revenue

By segment (Amount in NOK 1000)	YTD 2024	YTD 2023
Payroll- and accounting services	934 038	739 585
IT services	147 289	89 935
Consultancy	247 038	2 114
Other income	-	4 852
Total	1 328 365	836 486
Geographical information		
Norway	1 328 365	836 486
Total	1 328 365	836 486

Note 6 – Specification of other operating expenses

(Amount in NOK 1000)	YTD 2024	YTD 2023
Audit, consultancy and legal fees	26 588	9 780
Office costs	24 044	11 552
IT equipment	37 087	23 761
Course fees	10 226	3 802
Advertising and sales costs	8 847	6 811
Loss on receivables	2 965	3 909
Other expenses	31 014	5 372
Total other operating costs	140 772	64 986

Note 7 – 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
Adjustments	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
Period of rent	0-10 years	0-5 years	
Remaining period of rent	0-10 years	0-5 years	
Lease liabilities			
Less than 1 year	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 end of period	218 966	7 619	226 585
Lease liabilities included in the statement of financial position at end of period, 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 8 – 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 9 – 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	43 176	-	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 automatisisation of incoming invoices for accounting systems and development of quality system. The cost occurred are identifiable, can easily isolate and will have clear economic benefits in the future.

Goodwill have arisen 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 2 and previous years acquisitions. 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 10 – 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.

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

Note 11 – Events after the balance sheet date

The shareholders in Aider Konsern AS's parent company Aider Holding AS signed an SPA with Castik Capital 19.10.2024 of sale of shares of 55%. The sale was finalized and closed 15.01.2025.



RESPONSABILITY STATEMENT

RESPONSABILITY STATEMENT

We confirm, to the best of our knowledge, that the financial statements for the period 1st January to 31st 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, 28.02.2025

Electronically signed

Knut Grotli
Chairman of the board

Electronically signed

Anna Patricia Olsson
Board member

Electronically signed

Kristian Thaysen
Board member

Electronically signed

Andreas Vik
CEO

AIDER

Signatur sertifikat

Dokumentnavn:

Consolidated statement Aider Q4 24

Unikt dokument Id:

d26e473b-9a4f-465b-b75b-f82755094643

Dokument fingeravtrykk:

92be5f2ebe230139412d618020fef74f82126a079b9e72f33711774aba8aff4c9343a6693382d3d3fe
12b71d88e5cbe79c2b3a0d7078cb9d181e2e2772fab964

Undertegnede

 <p>Kristian Thaysen Daglig leder Agenda Risk AS (925 206 636)</p> <p>E-post: kristian.thaysen@agendarisk.no Enhet: Edge 133.0.3065.80 on iPhone iOS 18.2.1 (smartphone) IP adresse: 77.18.55.145</p>	 <p>Tillitsfullt tidsstempel: 2025-02-28 11:40:25 UTC</p>
 <p>Knut Grotli</p> <p>E-post: knut@aider.no Enhet: Chrome 133.0.0.0 on Unknown Windows 10.0 (desktop) IP adresse: 89.11.221.65</p>	 <p>Tillitsfullt tidsstempel: 2025-02-28 11:40:45 UTC</p>
 <p>Patricia Olsson</p> <p>E-post: patricia.olsson@aider.no Enhet: Edge 133.0.0.0 on Unknown Windows 10.0 (desktop) IP adresse: 51.174.29.122</p>	 <p>Tillitsfullt tidsstempel: 2025-02-28 13:57:52 UTC</p>
 <p>Andreas Vik</p> <p>E-post: andreas@aider.no Enhet: Edge 133.0.3065.80 on iPhone iOS 18.3.1 (smartphone) IP adresse: 84.234.238.28</p>	 <p>Tillitsfullt tidsstempel: 2025-02-28 14:18:14 UTC</p>

Dette dokumentet ble gjennomført av alle parter på:

2025-02-28 14:18:14 UTC



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Revisjonslogg

Tillitsfullt tidsstempel

2025-02-28 14:18:14 UTC

Hendelse med innsamlede revisjonsdato

Dokument ble signert av Andreas Vik (andreas@aider.no)
Enhet: Edge 133.0.3065.80 on iPhone iOS 18.3.1 (smarttelefon)
IP adresse: 84.234.238.28 - IP Lokasjon: Yven, Norway

2025-02-28 14:18:10 UTC

Dokument ble åpnet av Andreas Vik (andreas@aider.no)
Enhet: Edge 133.0.3065.80 on iPhone iOS 18.3.1 (smarttelefon)
IP adresse: 84.234.238.28 - IP Lokasjon: Yven, Norway

2025-02-28 13:57:52 UTC

Dokument ble signert av Patricia Olsson (patricia.olsson@aider.no)
Enhet: Edge 133.0.0.0 on Unknown Windows 10.0 (desktop)
IP adresse: 51.174.29.122 - IP Lokasjon: Ottestad, Norway

2025-02-28 13:57:48 UTC

Dokument ble gjennomgått av Patricia Olsson (patricia.olsson@aider.no)
Enhet: Edge 133.0.0.0 on Unknown Windows 10.0 (desktop)
IP adresse: 51.174.29.122 - IP Lokasjon: Ottestad, Norway

2025-02-28 13:56:39 UTC

Dokument ble åpnet av Patricia Olsson (patricia.olsson@aider.no)
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IP adresse: 51.174.29.122 - IP Lokasjon: Ottestad, Norway

2025-02-28 11:40:45 UTC

Dokument ble signert av Knut Grotli (knut@aider.no)
Enhet: Chrome 133.0.0.0 on Unknown Windows 10.0 (desktop)
IP adresse: 89.11.221.65 - IP Lokasjon: Fredrikstad, Norway

2025-02-28 11:40:26 UTC

Dokument ble åpnet av Knut Grotli (knut@aider.no)
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2025-02-28 11:40:25 UTC

Dokument ble signert av Kristian Thaysen (kristian.thaysen@agendarisk.no)
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2025-02-28 11:40:18 UTC

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2025-02-28 11:39:53 UTC

Dokument ble sendt til Kristian Thaysen (kristian.thaysen@agendarisk.no)
Enhet: Edge 133.0.0.0 on Unknown Windows 10.0 (desktop)
IP adresse: 109.247.149.158 - IP Lokasjon: Hægeland, Norway

2025-02-28 11:39:52 UTC

Dokument ble sendt til Patricia Olsson (patricia.olsson@aider.no)
Enhet: Edge 133.0.0.0 on Unknown Windows 10.0 (desktop)
IP adresse: 109.247.149.158 - IP Lokasjon: Hægeland, Norway

2025-02-28 11:39:51 UTC

Dokument ble sendt til Knut Grotli (knut@aider.no)
Enhet: Edge 133.0.0.0 on Unknown Windows 10.0 (desktop)
IP adresse: 109.247.149.158 - IP Lokasjon: Hægeland, Norway



2025-02-28 11:39:50 UTC

Dokument ble sendt til Andreas Vik (andreas@aider.no)
Enhet: Edge 133.0.0.0 on Unknown Windows 10.0 (desktop)
IP adresse: 109.247.149.158 - IP Lokasjon: Hægeland, Norway

2025-02-28 11:39:49 UTC

Dokument ble forseglet av Aleksander Hatteland (aleksander@aider.no)
Enhet: Edge 133.0.0.0 on Unknown Windows 10.0 (desktop)
IP adresse: 109.247.149.158 - IP Lokasjon: Hægeland, Norway

2025-02-28 11:39:05 UTC

Dokument ble opprettet av Aleksander Hatteland (aleksander@aider.no)
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