

ANNUAL REPORT 2025

AIDER KONSERN



AIDER



REPORT FROM THE BOARD OF DIRECTORS

REPORT FROM THE BOARD OF DIRECTORS 2025 FOR AIDER KONSERN AS

1. The Company and the Group

Aider Konsern AS is the parent company of the Aider Group, which provides accounting, advisory and related technology services. The company is the leading provider of these services in the Norwegian market, and has operations in Poland, Sweden, and Denmark. The company's registered address is Karl Johans gate 37, 0162 Oslo. The Group primarily invests in companies delivering outsourced finance functions, advisory services and technology-enabled solutions to small and medium-sized enterprises as well as larger organizations.

2025 was a transformative year for Aider. The Group expanded internationally while further strengthening its position as a leading professional services firm in Norway. The year was characterized by continued strong growth, very high M&A activity, the establishment of new group-level management capabilities to support international operations, the launch of new business areas such as Aider Legal, and significant progress within AI and automation. In addition, a strong partnership with the company's new lead investor Castik Capital was established, along with the establishment of a renewed board and group management team, strengthening the Group's strategic and financial foundation.

Key intangible resources

Aider's business model is fundamentally dependent on several intangible resources which are key sources of value creation. These include the Group's customer relationships and long-term contracts, a strong employer brand and culture, specialist competence across accounting, payroll, advisory and technology, and scalable technology and data capabilities including automation tools and platforms. The Board considers continued investments in people, technology, quality processes and the integration of acquired businesses as central to maintaining and strengthening these intangible resources.

2. Financial Performance

Group performance

The Group entered 2025 with strong momentum, which continued throughout the year. Revenues increased from NOK 1,340 million in 2024 to NOK 1,972 million in 2025, corresponding to year-on-year growth of 47%. Operating profit dropped from NOK 100 million in 2024 to NOK 54 million in 2025, representing a substantial decline in

reported profitability. However, EBITDA (see specifications in Note 3) was less impacted with NOK 159 million reported in 2025 vs NOK 172 million in 2024. The Board also uses other metrics to gauge its ongoing operational performance and valuation, including a fully adjusted EBITDA where also extraordinary costs of the acquisition activities are taken into account. The financial performance for 2025 reflects both significant acquisition contributions and the continued strength of the Group's core operations.

Market conditions in 2025 were weaker than compared to 2024, which is reflected in more moderate organic growth. However, revenue growth was also impacted by the number of the Group's employees involved with integration work. Reported margins were impacted by elevated non-recurring costs related to the execution of the Group's strategic initiatives.

These costs primarily relate to external advisors, market entry initiatives and integration activities following acquisitions. The Board considers these costs to be linked to the execution of the Group's acquisition activities in 2025 and as a result of lower acquisition activity expected in the next year, anticipates these costs to reduce as the acquisitions become fully integrated.

Key performance indicators (KPIs)

To support transparent steering and follow-up of performance, the Group uses a set of financial and operational KPIs. The Board considers the following KPIs to be the most relevant for assessing the development in 2025:

- **Revenue growth** (total and organic), including the split between acquired and organic contributions.
- **Operating profitability**, measuring the profitability of the underlying operations by using EBIT (earnings before interest and tax) or operating profit.
- **Cash conversion and liquidity headroom**, including compliance with financing covenants.
- **Employee capacity and utilization**, reflecting the balance between customer-facing work and time spent on internal activities.
- **Customer metrics**, including retention/churn and net sales development.

Parent company performance

The financial statements of Aider Konsern AS reflect its role as a holding company. The parent company's results are primarily affected by financial income and expenses related to its investments in subsidiaries and the Group's financing structure.

3. Balance Sheet, Liquidity and Financing

The Group's balance sheet reflects the continued execution of the M&A strategy throughout 2025. Net interest-bearing debt increased compared to the previous year, mainly as a result of acquisition activity and related financing, including the increase of the bond during the year to secure funding for strategic growth initiatives.

Bond financing and covenants

The Group's leverage ratio (net interest-bearing debt to EBITDA), calculated in accordance with the bond terms and excluding Aider Legal due to its legal exclusion from the bond agreement, while including acquisitions completed during the year, increased in 2025. The increase reflects the high volume of acquisitions combined with elevated transaction-related and other non-recurring costs.

The Board expects the leverage ratio to improve over the coming periods as acquired companies are fully consolidated and as acquisition activity is reduced. The Group was compliant with the minimum liquidity covenant throughout the year.

The Board assesses that the Group has satisfactory liquidity and access to financing to support ongoing operations and planned strategic initiatives.

Financial risk management

During 2025 the Group increased its financial indebtedness to fund its expansive growth strategy. The listed bond was increased to NOK 2,070 million, in addition to increasing other bank debt up to NOK 300 million.

The Group is exposed to financial risks primarily related to liquidity risk, interest rate risk, credit risk and, following international expansion, currency risk. The Board monitors these risks through regular reporting and established financial policies.

Liquidity risk: The Group seeks to maintain adequate liquidity reserves and sufficient headroom under committed facilities and bond covenants to meet obligations as they fall due.

Interest rate risk: The Group's financing structure exposes it to changes in market interest rates. The Group has evaluated appropriate measures to manage interest rate

exposure, including potential hedging, however has concluded that it is comfortable for now with exposure to floating rate interest rates.

Credit risk: Credit risk mainly relates to trade receivables from customers and counterparty risk on cash placements. The Group applies credit assessment routines and follows receivables through systematic collection processes.

Currency risk: As the Group has established operations and investments outside Norway, the Group is exposed to currency risk primarily through the investment earnings and balance sheet items denominated in foreign currencies. The main foreign currencies the Group was exposed to in 2025 was Polish zloty and Swedish krona. The Board monitors the development and considers appropriate risk-mitigating measures where relevant.

Further details on financial instruments, See Note 2 in the consolidated financial statements

4. Strategy and Business Development

M&A and international expansion

M&A activity remained at a historically high level in 2025, with 36 acquisitions completed during the year. Since inception, Aider has completed a total of 97 acquisitions, of which almost half have been completed in the last five quarters. The increased pace of acquisitions has been supported by further professionalization of the Group's M&A organization and active involvement from the majority shareholder, Castik Capital. Going into 2026, the Board expects acquisition activity to be lower as the company completes the consolidation of many of the newly acquired entities from 2025.

A key milestone during the year was Aider's international expansion, with major initial acquisitions in Sweden, Denmark and Poland. In addition, the Group signed an agreement at the end of 2025 to acquire Baker Tilly Denmark, with closing completed in February 2026. Baker Tilly Denmark adds more than 150 employees across Copenhagen, Odense and Sorø and significantly strengthens Aider's Nordic platform.

In parallel, the Group expanded its service offering through the launch of Aider Legal, including the acquisition of two law firms, positioning Aider as a broader professional services provider.

Technology, AI and automation

AI and automation are integral parts of Aider's strategy. The Group has invested significantly in developing an in-house data platform that consolidates customer data with relevant public information. This enables new services

such as improved reporting, enhanced customer control and increased automation, including inbound invoice automation. The Board believes these initiatives position the Group well to remain a leading force in the ongoing transformation of the accounting and business services industry.

5. Organization and Employees

During 2025, Aider continued to strengthen its organizational foundation to support growth and increased complexity. A renewed group management team was established, including the appointment of a new CFO, CTO and Head of Best Practices. This has contributed to the development of a more scalable and professional operating model.

The Group continued to attract talent across its markets. Aider's culture and "People First" philosophy remain central to its strategy and long-term value creation.

Working environment (HSE) and sick leave

Aider aims to provide a safe, inclusive and motivating working environment. The Board follows up health, safety and working environment through management reporting and systematic measures.

Total sick leave in the Group in 2025 was 5.1% (2024: 4.7%). The Board considers the working environment to be satisfactory.

Equality and non-discrimination

Aider works actively to promote diversity, equal opportunities and non-discrimination. The Board believes that diversity contributes positively to value creation, recruitment and the ability to serve customers across markets.

The gender distribution in 2025 was as follows (Group):

Board of Directors: Women 67%, Men 33%
Group management: Women 0%, Men 100%
Employees (FTE): Women 65%, Men 35%

Measures implemented during the year include targeted recruitment processes, competence development and leadership follow-up to promote equal opportunities. The Board will continue to monitor and develop these efforts.

6. Risks and Uncertainties

The Board continuously monitors the Group's risk exposure and internal control systems. The overall risk profile is considered manageable and largely unchanged compared to previous years. However, the scale, complexity and international scope of the Group have increased, which places higher demands on governance, coordination and control. Key risk areas include:

Growth and integration risk related to acquisitions

Aider has pursued a growth strategy combining organic development with acquisitions. This strategy entails risks related to the successful integration of acquired businesses, including alignment of culture, leadership, processes, systems, and quality standards. Failure to integrate acquisitions effectively could result in lower-than-expected synergies, reduced employee engagement, loss of key personnel, or weakened service quality.

In addition, rapid growth increases complexity in management, reporting, and internal controls, and may strain organizational capacity if not supported by adequate governance structures and resources. The Board therefore places emphasis on disciplined acquisition processes, structured integration plans, clear accountability, and continuous follow-up to ensure that growth supports long-term value creation and does not adversely affect profitability, quality, or compliance.

ICT and data security risk

Aider delivers business-critical technology and handles sensitive customer data. The ICT risk landscape is characterized by rapid technological change, increased digitalization, and a growing threat of cyber incidents. Effective management of ICT and data security risk is therefore a key priority.

To address this, Aider has established a strong central technology organization with responsibility for ICT governance, security, and risk management, ensuring appropriate competence and coordination across the Group. Aider has chosen not to operate core IT infrastructure in-house, but instead relies on external partners for IT operations. This approach provides access to specialized expertise but also implies shared responsibility for risk management, controls, and incident handling with subcontractors. The Board monitors this risk through governance frameworks, contractual arrangements, and ongoing oversight of key suppliers.

Compliance and anti-money laundering risk

The Board observes that regulatory expectations, particularly from the Financial Supervisory Authority, related to anti-money laundering (AML) and compliance are increasing. Failure to meet these expectations could result in regulatory sanctions, reputational damage, or operational restrictions.

To mitigate this risk, Aider has implemented several measures to strengthen its compliance framework. Quality systems have been further developed to facilitate structured documentation, customer due diligence, and risk assessments in a unified environment. The Board has appointed a group-level Anti-Money Laundering Officer for

SUSTAINABILITY STATEMENT



GENERAL INFORMATION

INTRODUCTION

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.

This report marks the second 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 covers Aider for the 2025 financial year.

Through a double materiality assessment, we have identified three key sustainability topics that are most relevant to our business: E1 – Climate Change, S1 – Own Employees, and G1 – Business Conduct. These areas shape our sustainability strategy and have led to concrete actions within procurement, business travel, and policies.

Aider's role in a sustainable future

Aider is a Norwegian accounting and advisory firm with operations in Norway, Denmark, Sweden, and Poland. We support businesses of all sizes—from startups to listed companies—in navigating financial, operational, and regulatory challenges.

As expectations and regulatory requirements related to sustainability continue to evolve, we see it as our responsibility to help businesses understand and adapt to these changes. Many of our clients already face sustainability-related demands from investors, financial institutions, and business partners, and we aim to ensure they are well-prepared to meet these expectations. At the same time, our own industry is transforming, with sustainability reporting becoming an integral part of financial disclosures and corporate governance.

For the scope of the sustainability statement, we had 1674 employees and a revenue of NOK 1 954 million, as of December 31, 2025

Our contribution to the UN Sustainable Development Goals
The UN Sustainable Development Goals (SDGs) provide a global framework for addressing the world's most pressing challenges. Aider is committed to contributing to this agenda through our services, our internal practices, and the way we support our clients. We focus, particularly on the following goals:

- Goal 4 – Quality Education: We invest in the next generation of financial and advisory professionals by recruiting and developing recent graduates, offering structured learning opportunities, and supporting continuous professional development.
- Goal 8 – Decent Work and Economic Growth: We promote responsible and sustainable business practices in our own operations and in the services we deliver. By advising clients on governance, compliance, and sustainable business models, we contribute to long-term, responsible economic growth.

- 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 essential for driving meaningful change. Aider participates in sustainability initiatives such as the UN Global Compact and collaborates closely with clients, partners, and stakeholders to accelerate progress toward shared sustainability objectives.

ESRS 2: CROSS-CUTTING STANDARDS

BP-1 General basis for preparation of the sustainability statement

The report has been prepared in accordance with the European Sustainability Reporting Standards (ESRS) as mandated under the EU Corporate Sustainability Reporting Directive (CSRD).

The statement is prepared on a consolidated basis and includes Aider AS with all merged acquisitions as of 31.12.2025, as well as the operations in Poland (MDDP Outsourcing), Ascender AS and Advokatfirmaet Aider Legal AS. The excluded acquisitions are considered non-significant in terms of carbon footprint and involve relatively small companies in both employee count and turnover. Once they are fully integrated into Aider, they are automatically included within the scope of the Sustainability Statement. This scope differs from the financial reporting scope.

The acquired companies operate within the same industry and service areas as Aider and are therefore not considered to have a material impact on the company's double materiality assessment or other sustainability-related matters for the 2025 reporting year.

Aider AS, Aider Legal and Ascender represent the majority of total revenue and employees. Therefore, the descriptions of policies, procedures, handbooks and implementation primarily reflect the Norwegian operations. Several of these policies and routines are already in place in Poland, and further implementation will continue during 2026. Procedures and policies at MDDP in Poland are addressed separately when they differ significantly from the corporate policies.

The consolidation and reporting boundary is based on Aider's financial control approach. This statement covers Aider's own operations as well as relevant upstream and downstream value chain activities.

Data collection and preparation are conducted through Aider's internal systems and validated through established internal processes, including reviews by responsible functions. No significant changes have been made to the reporting boundary or data collection methods compared to the previous reporting year.

This report has been approved by the Executive Management Team and Aider's Board of Directors. The sustainability statement is subject to limited assurance by EY.

BP-2 Disclosures in relation to specific circumstances

Aider applies time horizons in accordance with the definitions set out in ESRS 1 and has identified no need to deviate from these.

For our E1-6 disclosures, we have included sector-based spend estimates for Scope 3 emissions using Morescope’s environmental economic model, developed by SINTEF. This model converts financial transaction data into detailed estimates of consumption-based emissions. Spend-based calculations in the GHG emissions overview rely on general emission factors, indirect estimations derived from monetary values, price variations, and assumptions that may not fully reflect specific emission sources. Aider is aiming towards increasing the proportion of activity-based data in our reporting, but with a large amount of acquisitions we have in 2025 seen a decrease in activity data, See E1-6 table 5 for further details

All necessary references to relevant standards and frameworks are included in the report and made available to the auditor. Aider also reports in accordance with applicable local legislation, including the Norwegian Transparency Act (Åpenhetsloven) and the Equality and Anti-Discrimination Act.

Aider does not currently have ESRS-aligned actions, targets, or policies for the material topics. Actions and targets are followed up internally by the respective departments and responsible managers, but they are not formalized in accordance with ESRS requirements. As Aider continues to mature its sustainability work, the company will assess the need for developing more structured and standardized approaches to policies, actions, and targets in line with ESRS expectations. Policies are approved by the Board of Directors. They are integrated into the onboarding and implementation process when welcoming acquired companies to Aider and play an important role in ensuring a consistent corporate culture.

None of the metrics in the sustainability statement have been verified by a third party, unless otherwise specified in the chapters covering the material topics.

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

The Board of Directors of Aider Konsern AS consists of seven members, four men (57%) and three women (43%). Two board members (29%) are employee elected, no independent board member in 2025. The board collectively brings strong expertise in accounting, advisory services, and organizational development across multiple sectors and geographic regions.

The Board of Aider Holding AS holds ultimate responsibility for sustainability strategy, target setting, approval of the double materiality assessment, oversight of risks and opportunities, and adoption of relevant policies.

The Executive Management Team is responsible for implementing the sustainability strategy, operationalizing measures, and ensuring compliance with board-approved frameworks.

Responsibility across the ESRS thematic areas is allocated as follows:

- Governance (G1): The CFO is responsible for governance-related matters, policies, and processes, supported by the sustainability team.
- Environmental (E1): The sustainability team leads environmental topics, including the identification and management of IROs, supported by specialized reporting software.
- Social (S1): The HR department is responsible for social topics, including working conditions, diversity, training, and associated IROs.

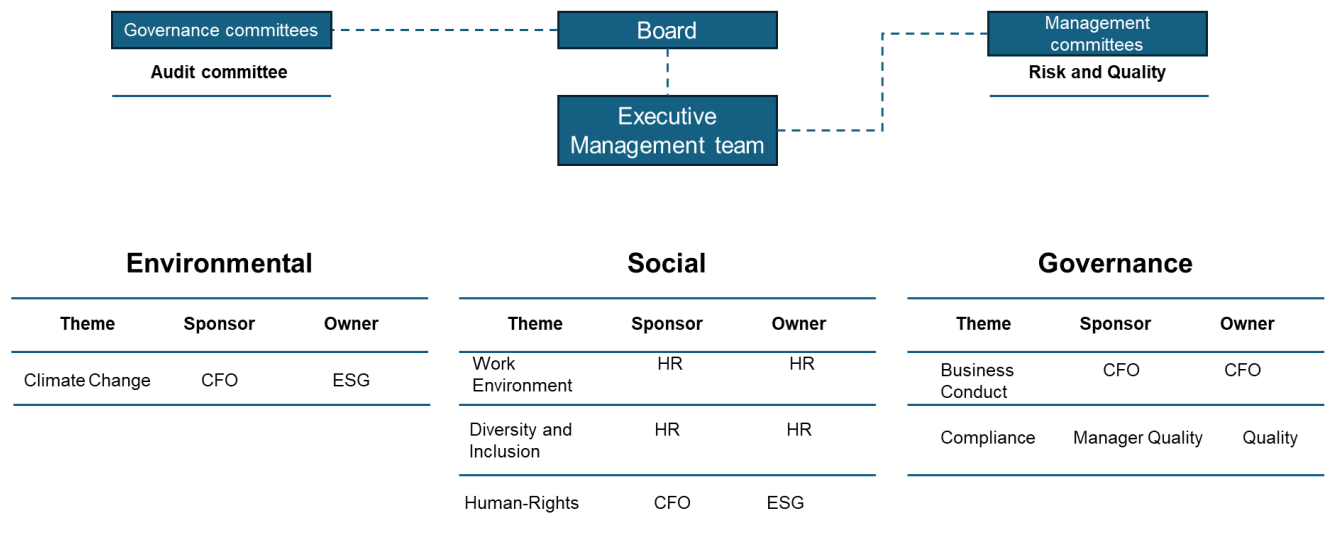


Figure 1: Overview of how sustainability matters are managed at Aider

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 about significant sustainability matters, including impacts, risks, and opportunities related to E1, S1, and G1.

At present, the Board's involvement is primarily focused on an annual review; however, the engagement of the Executive Management Team has increased during this reporting period. Throughout the DMA process and the preparation of the CSRD report, the ESG Manager provided regular updates and facilitated discussions with the Executive Management Team at management meetings and supplementary email updates.

Sustainability considerations are gradually becoming more embedded in Aider's overall risk management framework and decision-making processes, supporting a more integrated and proactive approach to ESG topics.

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 and Morescope's Due Diligence module. 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.

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, our industry association. The aim of this engagement is to ensure we focus on the most pressing issues affecting our business and stakeholders.

Our procurement policy and supplier code of conduct outline 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 2025 due diligence statement will be published at aider.no, before June 30, 2026.

GOV-5 Risk management and internal controls over sustainability reporting

We have not integrated our sustainability reporting in our risk management and internal controls. Sustainability data is prepared by dedicated internal resources within the sustainability team and the HR function. These teams are supported by specialized software for environmental and emissions reporting and software for ESG Due diligence. This provides structured data collection and traceability.

Our internal control activities include the four eyes principle, defined topic owners for each disclosure area, and regular validation with responsible functions.

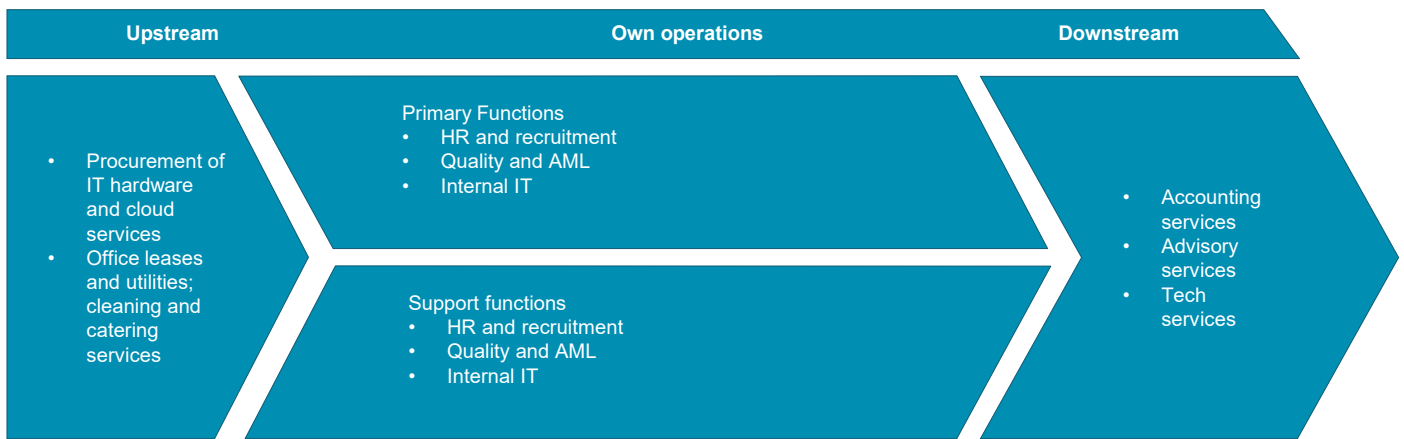


Figure 2: Aider's value chain

SBM-1 Strategy, business model and value chain

Aider aims to be a trusted partner for our clients as they navigate the challenges within our areas of expertise. We support them in addressing these challenges effectively and with confidence. Our values People First, Always Simplifying, and Speed Forward are not just internal principles; they guide our daily interactions with customers, partners, and stakeholders.

We serve businesses in the Norwegian, Swedish, Danish, and Polish markets.

As a service provider within our core disciplines, our primary upstream inputs are IT, hardware, and cloud suppliers, along with essential physical resources such as office space and related services, including cleaning and catering. These inputs enable the efficient operation of our service organization.

Our own operations comprise the delivery of professional services within three core areas: Accounting, Advisory, and Tech.

- **Accounting:** We deliver a broad range of accounting and financial services, including payroll, IFRS reporting, financial statements, and VAT representation.
- **Advisory:** Our advisory services cover a wide spectrum of business needs, including legal and financial advisory, innovation, board work, sustainability, and HR.
- **Tech:** Our technology expertise spans ERP and business systems, AI, data, and analytics.

These services are delivered by highly skilled employees supported by administrative and cross-functional functions such as HR, marketing, quality, AML, and internal IT.

Our downstream impact lies in the services delivered to clients. We tailor each delivery to the client's needs, regulatory requirements and expected future developments.

The value chain is subject to annual review by executive management.

We strengthen our own sustainability efforts by building internal expertise and reporting our progress in accordance with recognized standards.

At this stage, we do not have sustainability-related goals that are specific to product or service groups, customer categories, geographical areas, or stakeholder relationships. If and when such goals are deemed appropriate, they will be established in collaboration with our majority owner and largest stakeholder, Castik Capital.

For a breakdown of our total revenue by sector, see Note 3 in financial report.

For the total number of employees, see S1-6.

SBM-2 Interests and views of stakeholders

We maintain ongoing dialogue with our stakeholders throughout the year. For the DMA process, we have followed a more structured methodology when engaging with both internal and external stakeholders. The dialogue was mostly through meetings and written communication. The stakeholders included the Working Environment Committee (AMU), our Polish operation, executive management team, our major shareholder Castik Capital and Regnskap Norge. This engagement aimed to capture stakeholder perspectives, particularly on the material topics E1, S1 and G1, 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.

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 adaptation 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 labour laws ensure employee engagement and productivity. However, fluctuating workload needs 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. Aiders have a high number of hours used per employee on training and skill development, but we see a need to provide a digital learning platform to better ensure that we have the correct set of courses and to better monitor progress.

- G1 Corporate culture and corruption and bribery require 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. We recognize that there is an inherent risk for corruption and bribery in our business, and it requires constant high focus. Aider has had a high rate of acquisitions thus a focus on implementing corporate culture is important. The threat of cyber-attacks is always present and as a company with a huge amount of customer data it is eminent with continuous attention to this area.

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.

Aider concludes that calculating the anticipated financial effects is not required and therefore omits this disclosure, in line with the "quick fix" amendments adopted by the European Commission, which allow companies to exclude such information for the relevant reporting periods.

Aider's material topics

| ESRS | Topic | IRO type | Sub-sub-topic | VCA | IRO type/Time horizon | Description of IRO |
|---------|------------------|---|---|----------------|--|---|
| ESRS E1 | Climate Change | E1-1: Climate change adaptation | | Own operations | Actual negative Impact / Medium term | Our main emission source is in scope 3; Purchased Goods and Services |
| | | E1-2: Climate change mitigation | | Downstream | Potential positive opportunity/Medium term | Aider offers sustainability services to range of customers designed to help their climate change mitigation. |
| ESRS S1 | Own Workforce | S1-1: Working conditions | S1-1-7 Work Life Balance | Own operations | Actual positive impact/Medium term | Employees enjoy a large amount of flexibility through autonomy. Where you work and when. |
| | | | | | Potential negative impact/Medium term | Healthy work-life balance affected by fluctuating workload. Including work exceeding normal working hours and idle time |
| | | S1-2: Equal treatment and opportunities for all | S1-2-2: Training and skills development | | Actual negative impact/Medium term | Insufficiently integrated and scalable digital learning structure |
| ESRS G1 | Business conduct | Corporate culture | | Own operations | Potential negative impact/Medium term | A high rate of acquisitions and growth might pose difficulties in implementing and maintaining the same corporate culture |
| | | Corruption and bribery | Prevention and detection including training | | Potential negative risk/Short term | Aider handles transactions and purchases for customers and it is an inherent risk of bribery and corruption |
| | | | | | Potential negative risk/Short term | Cyber attacks are a constant risk and Aider have a continuous focus on detection and prevention. |

Table 1: Aider's material impacts, risks, and opportunities

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) significant actual and potential impacts connected to Aider's core activities, including accounting and business advisory services and the broader value chain, and (ii) the financial risks and opportunities arising from those impacts. The DMA covers Aider's own operations as well as relevant upstream and downstream value chain activities.

The assessment informs Aider's strategy, target-setting, risk management, governance, and CSRD reporting. For the 2025 reporting cycle, Aider renewed and strengthened its DMA methodology and conducted a bottom-up process that provided more granular insights and improved data quality. We identified two potential negative risks within the IRO category Corruption and Bribery, specifically under the sub-topic Prevention and Detection, including Training. These risks have been assessed as high-priority and are treated with the same level of significance as other material risk types within Aider.

Governance

The Head of Sustainability Services owns and maintains the DMA methodology. The CFO and HR Leader are accountable for the accuracy, completeness and follow-up of indicators and actions within their respective domains. Results of the DMA, including identified impacts, risks and opportunities, are reviewed by the Executive Management Team and formally approved by the Board of Directors.

Method

We applied a structured four-step DMA process aligned with ESRS requirements.

- Understanding context: Mapping business activities, value-chain relationships, stakeholders, and sustainability topics.
- Identify IROs: Identifying potential actual and future impacts, risks and opportunities through internal workshops, interviews, and data analysis.
- Assessing materiality: We apply severity and likelihood criteria to evaluate actual and potential impacts, and financial materiality criteria to assess related risks and opportunities. Dependencies on environmental and social resources are also considered as part of the assessment.
- Decide and follow-up: Calibration with management, validation by expert stakeholders, and annual review.

Impacts were assessed by scale, scope, irremediable character, probability, and time horizon. Each dimension was scored, and the aggregated score determined whether a topic was material. The threshold for materiality was a score of 20 and above.

Risks and opportunities were assessed by estimated financial effects, likelihood, and time horizon. A weighted scoring model determined whether risks or opportunities were deemed material. The threshold for materiality was a score of 20 and above.

Process and involvement

We followed a structured and documented process with involvement of key personnel and stakeholders.

The process is illustrated below:

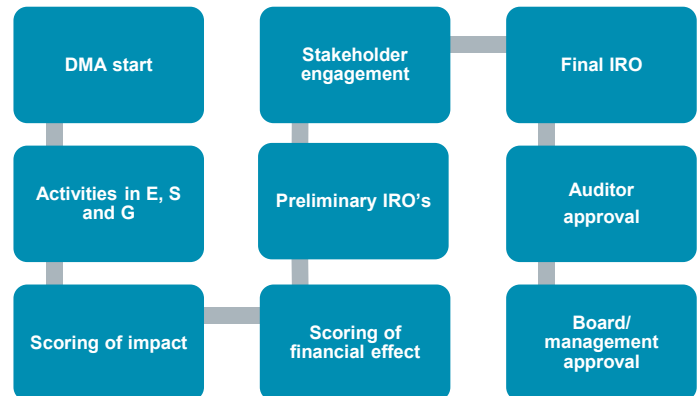


Figure 3: Double materiality process

Internal involvement

- The sustainability team, CFO and HR through dedicated E, S and G workshops
- Topic specific consultation with the Recruitment Manager, GDPR Manager and Quality Manager
- Critical risks from Aiders Operational Risk Review informed the DMA process and gave valuable input.
- Regular alignment with the Executive Management Team
- Formal approval of DMA and final IRO's from The Executive Board

External involvement

- Input from Aider's owners' ESG representatives (Castik)
- Involvement of stakeholders with topic specific expertise
- Engagement with internal employees through surveys and dialogues
- Value chain insights incorporated through supplier assessments.

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 preliminary material topics and given opportunity to comment on all topics. Finally, the different stakeholders were engaged in a targeted discussion on the topic(s) related to their domain of expertise.

E1 – Climate impacts: Full carbon accounting completed using Morescope, with data and analysis provided by the sustainability team.

S1 – Social and workforce topics: Insights collected through internal employee surveys, structured discussions with HR in Norway and Poland, and input from the Working Environment Committee (AMU) regarding workload, work-life balance, and skill development.

G1 – Business conduct: Alignment with the CFO and Quality Management to assess governance-related risks.

Following this process, the topics E1 (Climate change), S1 (Own workforce), and G1 (Business conduct) were assessed as material for this reporting period.

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.

| Topic | Sub-topic | Disclosure requirements |
|-------------------------------|---------------------------|-------------------------|
| ESRS 2 – General requirements | Basis for preparation | BP-1, BP-2 |
| | Governance | GOV-1-5 |
| | Strategy | SBM-1-3 |
| | IRO Management | IRO-1, IRO-2 |
| E1 – Climate change | Climate change mitigation | E1-1-6 |
| S1 – Own Workforce | Working conditions | S1-1-7, S1-11-17 |
| | Equal treatment | S1-1 |
| G1 – Business Conduct | Corporate Culture | G-1-1 |
| | Corruption and bribery | G1-2-4 |

Table 2: Overview of topic and subtopics and disclosure requirements addressed.

A complete ESRS index, along with an overview of all datapoints derived from other EU legislation, is provided in the appendix under “List of datapoints that derive from other EU legislation”.

ENVIRONMENTAL INFORMATION

E1: CLIMATE CHANGE

E1.GOV-3: Explanation of climate-related considerations that are factored into remuneration of members of administrative, management and supervisory bodies

Aider does not have any incentive schemes where climate related considerations are included in the remuneration of management. Consequently, no part of the remuneration is linked to GHG reduction targets or other climate related performance measures.

E1-1: Transition plan for climate change mitigation

Aider does not currently have a formal transition plan for climate change mitigation. The company will continue to assess the need for such a plan in line with evolving regulatory requirements and industry expectations. Future development of climate related governance, policies and measures will be carried out in collaboration with our majority owner, Castik Capital.

E1.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

Aider has not conducted a formal climate resilience analysis or climate related scenario analysis. The climate resilience information presented below is therefore based on qualitative assessments from our double-materiality process and our general risk management practices.

Impact, risk and opportunity management

The DMA identified one negative impact and one positive opportunity related to climate change, and no climate-related physical or transitional risks.

Climate-related IROs

- GHG emissions from purchased goods and services
 - Indirect GHG emissions resulting from procurements in our upstream value chain.
- Sustainability as a service
 - The delivery of consulting services to customers, including carbon accounting, climate mitigation targets, environmental reporting, EU taxonomy compliance, and the Norwegian Transparency Act.

As part of our DMA, we assessed the physical risk of electricity outages due to extreme weather, as well as the transition risk of electricity shortages linked to grid capacity. These risks were considered non-material to our business model. Aider operates offices based professional services model with no production assets, and our exposure to physical climate hazards is therefore low. Potential impacts relate mainly to temporary disruptions in infrastructure or digital services rather than direct impacts on our operations.

Transition risks are primarily regulatory, including developments in sustainability reporting requirements. Our DMA also identified a positive material opportunity linked to our sustainability services, where we support clients with carbon accounting, climate targets, environmental reporting, and EU Taxonomy. This represents a positive contribution to climate change mitigation.

Our climate related IROs mainly stem from our upstream value chain. Emissions are primarily Scope 3 sources, where emissions from purchased goods and services were identified as material. We also have indirect emissions from sources such as employee commuting, business travel, and purchased electricity. These factors do not influence Aider's strategic direction, but they shape how we manage procurement, travel, and operational decisions through our ESG, travel, and procurement policies.

Aider's strategy focuses on delivering accounting, technology, and advisory services and expanding our presence where our customers are. Based on our current business model and risk profile, we consider the strategy to be climate resilient in the short and medium term.

E1.IRO-1: Description of the processes to identify and assess material climate-related impacts, risks and opportunities

Aider identifies climate related impacts, risks and opportunities through our double materiality assessment. The process was carried out by members of the sustainability team and informed by input from internal and external stakeholders. Material Climate-related IRO's have a medium-term time horizon of 2 to 5 years.

The assessment included a screening of Aider's own operations and value chain. This covered purchased goods and services, office operations, business travel, employee commuting and activities linked to the delivery of our services. Impacts were evaluated based on relevance and scale, with Scope 3 emissions from purchased goods and services identified as the most material impact.

Aider has not conducted climate related scenario analysis. The identification and assessment of climate related risks were therefore performed using qualitative judgement. Potential physical risks and transition risks were assessed within the DMA process, together with opportunities related to sustainability advisory services.

E1-2: Policies related to climate change mitigation and adaptation

Aider does not currently have formal policies related to climate change mitigation or climate change adaptation. Climate related considerations are addressed through our ESG services, procurement and travel policies, which guide how we manage emissions and operational decisions. More formal climate specific policies may be developed over time as our work in this area progresses.

E1-3: Actions and resources in relations to climate change policies

Aider does not currently have ESRS-aligned actions or dedicated resources linked to climate-specific mitigation or adaptation policies. Existing activities are limited to measures that support general ESG practices, such as responsible procurement and monitoring of emissions data. As our governance and data foundation develops, we will evaluate the need for more targeted actions and allocation of resources.

E1-4: Targets related to climate change mitigations and adaptation

Aider does not currently have climate-specific targets related to mitigation or adaptation. As our policies mature and our data quality improves, we will be better positioned to determine appropriate target areas and set meaningful objectives in line with our material impacts.

E1-5: Energy consumption and mix

Our energy consumption consists solely of purchased electricity and heat used in our office buildings. Activity data is collected from Elhub for locations with available metering. For locations without meters or where data could not be obtained, consumption has been estimated based on spend and the average local spot price. Activity based data represents 18 % of total consumption; in 2024 the share was 16 %.

Most of our offices are located in Norway.

While the Norwegian national electricity mix is predominantly renewable, we do not purchase Guarantees of Origin. Under ESRS requirements, we must therefore apply a conservative classification when reporting purchased electricity and heat. This means all energy consumption must be reported as fossil based, even if the actual Norwegian energy mix is predominantly renewable. This approach was not used in 2024, when we estimated electricity sources using statistics from NVE.

Energy consumption and mix

| | 2024 | 2025 |
|---|-------|---------|
| Total energy consumption from fossil sources (MWh) according to conservative ESRS requirement | 94,54 | 4454,66 |
| Share of fossil sources in total energy consumption (%) according to conservative ESRS requirement | 3% | 100% |
| Total energy consumption from nuclear sources (MWh) | 54,13 | 0 |
| Share of nuclear sources in total energy consumption (%) | 2% | 0% |
| Fuel consumption from renewable sources | 0 | 0 |
| Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources | 0 | 0 |
| Consumption of self-generated non-fuel renewable energy | 0 | 0 |
| Total renewable energy consumption (MWh) according to conservative ESRS requirement | 2 971 | 0 |
| Share of renewable sources in total energy consumption (%) according to conservative ESRS requirement | 95% | 0% |
| Total energy consumption (MWh) according to conservative ESRS requirement | 3 120 | 4454,66 |

Table 3: Energy consumption and mix.

The conservative classification required by the ESRS does not reflect the reality of the Norwegian energy market or our total energy mix. Using data from the International Energy Agency (IEA) to calculate our energy mix would have provided a more accurate, comparable and consistent representation of our actual electricity consumption. The Polish energy mix differs significantly from the Norwegian one. According to the IEA, Poland’s electricity mix contains approximately 30.3% renewable energy, compared with 99% in Norway.

Our Polish office, however, accounts for only about 2% of Aider’s total energy consumption and therefore has a minimal impact on our overall energy mix.

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

Our carbon accounting is based on the GHG Protocol methodology, covering the company’s Scope 1, Scope 2 and Scope 3 emissions. We have conducted a full screening of all relevant emission sources. Categories excluded from the GHG inventory are listed in the table below, together with an explanation for their exclusion. These exclusions are consistent with previous reporting years (2023 and 2024).

Screening of scope category

| | Category | Included | Comment |
|--|--|--|---|
| Scope 1 | Owned/controlled sources | Yes | Required category, but we have no Scope 1 emissions |
| Scope 2 | Purchased energy | Yes | Electricity and heat used in office buildings |
| Scope 3 - Upstream | Purchased goods and services | Yes | Spend-based emissions from all purchased goods and services |
| | Capital goods | No | No capital goods procured in 2025 |
| | Fuel- and energy-related activities | Yes | Spend-based emissions related to the purchased electricity and heat |
| | Upstream transportation and distribution | Yes | Spend-based emissions from transportation services |
| | Waste generated in operations | Yes | Spend-based emissions from waste management |
| | Business travel | Yes | Data derived from travel expenditures |
| | Employee commuting | Yes | Data derived from employee survey |
| | Upstream leased assets | Yes | Spend-based emissions from leased office assets |
| | Scope 3 – Downstream | Downstream transportation and distribution | No |
| Processing of sold products | | No | No products are processed |
| Use of sold products | | No | No products or services generate Scope 1 or 2 emissions for end-users |
| End-of-life treatment of sold products | | No | No products require end-of-life treatment |
| Downstream leased assets | | No | No rental equipment or similar activities |
| Franchises | | No | No franchises |
| Investments | | No | No investments generating emissions |

Table 4: Screening of scope categories.

Methodology

Aider's greenhouse gas inventory is prepared using Morescope, a recognized system developed by SINTEF. 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. It accounts for specific emission intensities, global trade relations, and production technologies. This provides a data driven and consistent approach to emissions analysis. As part of our quality assurance procedures, we review the spend based results by examining the supplier list and confirming that each transaction is assigned to the correct emission category. Emissions for each greenhouse gas (CO₂, CH₄, N₂O, and others) are calculated separately and converted to CO₂ equivalents using their global warming potential. Aider has no significant biogenic emissions in Scope 1, 2, or 3.

Scope 1

Aider has no direct emissions.

Scope 2

Data for purchased electricity is obtained through Elhub, providing activity data for most office locations. For offices where an Elhub integration was not possible, emissions are calculated using a spend based approach based on transaction data from our financial systems. As well as headcount multiplied by average kwh per employee where there was no discernible way to split electricity consumption from office rent. The headcount estimates ensures 100% coverage of electricity use from our offices and the estimates constitutes 14,3% of the total Norwegian Scope 2 emissions. Due to this change in estimation method as well as rapid growth in the size of Aider, there is a significant increase in relative change from 2024 to 2025. The emission factors for this scope are primarily from the Morescope/Sintef emission library and factors from NVE for Norway and AIB (Association of issuing bodies) for Poland

Scope 3

For most Scope 3 categories, we use a spend based approach based on financial transactions. Business travel is calculated using employee expenses and estimated based on available travel details and spend based calculations. Employee commuting is based on data gathered through an employee survey. The emission factors for this scope are primarily from the Defra emission library.

Data quality and uncertainty

One of our priorities in carbon accounting is increasing the share of activity data. Since most of Aider's emissions fall under

Scope 3, where primary data is often difficult to obtain, a large share of our footprint is calculated using the spend based approach. The portion of Scope 3 emissions based on activity data comes mainly from employee commuting, collected through an employee survey. About half of employees responded, and the remaining share was estimated by extrapolating the survey results.

Activity data for Scope 2 emissions shows a decrease in 2025 due to significant growth and acquisitions, as well as slower pace in the EL-Hub integration process. Consequently, a larger amount of data has been estimated for 2025. The table below shows the share of activity data used in Scope 1, 2, and 3 calculations and how this share has evolved over time

Share of activity data:

| | 2024 | 2025 |
|---------------|-------|-------|
| Scope 1 and 2 | 57,5% | 14,7% |
| Scope 3 | 23,5% | 9% |

Table 5: Share of activity data:

Using a spend based approach introduces more uncertainty, because it relies on generic emission factors that may not fully reflect our suppliers or the specific goods and services we purchase. To reduce this uncertainty, we rely on MEEM to apply the most accurate emission factors available, based on each supplier's NACE code classification.

Location-based vs market-based GHG emissions

Scope 2 emissions are calculated using both location-based and market-based approaches.

The location-based method reflects the average carbon intensity of the electricity grids in Norway and Poland. The market-based method reflects the carbon intensity associated with supplier specific contracts and calculating using residual mix from NVE and AIB.

Because the Norwegian grid is predominantly renewable, the location-based emission factor is very low (0.0119 tCO₂e per MWh). Without purchasing Guarantees of Origin (GoOs), the market-based emission factor is substantially higher (0.535 tCO₂e per MWh). This difference results from the way GoOs function: Norwegian renewable electricity is accompanied by GoOs that are sold to consumers in other countries. When GoOs are exported, the associated renewable attributes also leave Norway, which increases the carbon intensity of the domestic residual mix for companies that do not purchase GoOs. Total GHG emissions in table below:

| | 2023 (Base year) | 2024 | 2025 | Relative change (2025/2024 (%)) |
|--|------------------|---------|---------|---------------------------------|
| Scope 1 | | | | |
| Gross Scope 1 GHG emissions (tCO ₂ e) | 0.00 | 0.00 | 0.00 | - |
| Scope 2 | | | | |
| Gross location-based Scope 2 GHG emissions (tCO ₂ e) | 8.94 | 10.14 | 93,33 | 820,41% |
| Gross market-based Scope 2 GHG emissions (tCO ₂ e) | - | 266.00 | 2404,74 | 804,04% |
| Scope 3 | | | | |
| Total Gross indirect Scope 3 GHG emissions (tCO ₂ e) | 2509.06 | 3227.62 | 7429.00 | 130.17% |
| 1 Purchased goods and services | 1910.18 | 2355.62 | 6609.00 | 180.56% |
| 3 Fuel and energy-related activities (not included in Scope 1 and 2) | 0.85 | 3.05 | 5.10 | 67.21% |
| 4 Upstream transportation and distribution | 20.60 | 11.19 | 13.90 | 24.22% |
| 5 Waste generated in operations | 10.74 | 17.16 | 3.00 | -82.52% |
| 6 Business travel | 103.32 | 225.83 | 145.00 | -35.79% |
| 7 Employee commuting | 452.24 | 592.48 | 605.00 | 2.11% |
| 8 Upstream leased assets | 11.13 | 22.29 | 48.00 | 115.34% |
| Total GHG emissions | | | | |
| Total GHG emissions (location-based) (tCO ₂ e) | 2518.00 | 3237.76 | 7522,33 | 132,33% |
| Total GHG emissions (market-based) (tCO ₂ e) | - | 3493.62 | 9833,74 | 16 181,48% |

Table 5: Total GHG emissions

Total GHG emissions increased across both Scope 2 and Scope 3 from 2024 to 2025, mainly driven by strong business growth.

The reported 82,52 % reduction in Scope 3 category 5 is not a real decrease. We identified a categorization error where a supplier that should have been placed in category 3.1 was mistakenly reported under category 3.5 in 2023 and 2024. This was corrected in 2025, which is why the data appears as a reduction.

Category 3.6 shows a 35.79 % decrease. This is supported by the underlying data and is primarily due to reduced business travel. A lower travel emission factor also contributes to part of the decline.

GHG intensity

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 1 954 MNOK. This figure aligns with the net revenue reported in table 9 under the EU Taxonomy KPI tables on page 71.

| | 2024 | 2025 |
|--------------------------------|-----------------------------|------------------------------|
| GHG intensity (location-based) | 2,4 tCO ₂ e/MNOK | 3,85 tCO ₂ e/MNOK |
| GHG intensity (market-based) | 2,6 tCO ₂ e/MNOK | 5,03 tCO ₂ e/MNOK |

Table 6:GHG intensity

EU TAXONOMY

General information

This section presents Aiders reporting on economic activities and related key performance indicators (KPIs) in accordance with the EU Taxonomy Regulation (EU 2020/852) and its delegated acts.

The scope of the taxonomy follows the same scope as the rest of the sustainability statement and includes Aider AS with all merged acquisitions as of 31.12.2025, as well as the operations in Poland (MDDP Outsourcing), Ascender AS and Advokatfirmaet Aider Legal AS. The financial figures in the taxonomy therefore differ from the financial report.

All assessments have been made based on the data available at the time of reporting. Information has been gathered from relevant personnel within the company, and the accounting department provided the underlying figures for KPI calculations. No materiality threshold has been applied in the assessment, and all relevant activities and financial data have been considered regardless of size.

On 9th of January, the Norwegian Financial Supervisory Authority announced that Norwegian undertakings may elect to apply the simplifications in the taxonomy introduced under the Omnibus I Directive. In preparing this report, we have chosen to continue reporting in accordance with the previous regulatory framework and have not applied these simplifications.

EU Taxonomy Background and scope

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

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.

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 2025:

CCM 7.7 Acquisition and Ownership of Buildings

Reporting related to activity 7.7 will be conducted for the first time for the fiscal year 2025. Aider rents offices in four countries, and based on the scope, it is the offices in Norway and Poland that fall under this category. In Norway there are 55 offices and in Poland there is 2. This activity covers investment activities in connection with construction, expansion, and refurbishment of rented offices. The work related to these buildings is conducted by external companies. Under IFRS 16, the right-of-use assets for leased offices are capitalized, which is why rented offices are included under this activity.

This activity was not included in last year's report. For FY2025, new assessments have been conducted towards this activity, taking into account the EU's clarification regarding activity 7.7. In the Commission notice on the interpretation and implementation of the EU Taxonomy, under FAQ 17, it is clarified that right-of-use assets being leased are included in the calculation of the activity 7.7 KPI.

Evaluated activities which were not evaluated as eligible

Several activities were assessed against the eligibility criteria. Following a comprehensive review of Aiders operations and services, these activities were ultimately classified as non-eligible. The activities in question are Activity 6.5 (Transport by motorbikes, passenger cars, and light commercial vehicles), Activity 8.1 (Data processing, hosting, and related services), Activity 8.2 (Computer programming, consultancy, and related services), and Activity 4.1 (Provision of IT/OT data-driven solutions). They were deemed non-eligible because they do not meet the taxonomy technical requirements, fall outside Aider's core business, or relate to functions for which Aider intentionally engages external service providers. Last year, we reported on activity 8.2, Data-driven solutions for GHG emissions reductions. Following a reassessment for FY2025, we have determined that the activity no longer meets the defined activity criteria and, as a result, is not included in this year's report.

Determining whether eligible activities are aligned with the taxonomy criteria

The EU Taxonomy regulation sets out three overarching conditions that an economic activity must meet in order to qualify as environmentally sustainable. Firstly, the activity must do a substantial contribution to at least one of the six environmental objectives, Secondly, the activity must do no significant harm (DSNH) to any of the other five environmental objectives. Third, the company must comply with the minimum safeguards. For the first and the second conditions the activity must comply with the technical screening criteria set out in the Taxonomy Delegated Acts.

The DNSH criteria for climate change adaptation, as outlined in Appendix A related to climate risk assessment, has not been conducted for activity 7.7. Since this activity fails to meet the alignment requirement, no further assessment has been conducted. Aider therefore has no activities classified as taxonomy-aligned for fiscal year 2025.

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. We implement our commitment to these through our Code of Conduct, and other internal policies and procedures.

No principal adverse impacts related to Minimum Safeguards have been identified in the assessment. Relevant policies and procedures are in place to ensure compliance with social and governance standards.

KPIs

The turnover KPI is calculated as Taxonomy-eligible turnover divided by total turnover. Similarly, the CapEx KPI is determined by dividing Taxonomy-eligible CapEx by total CapEx. The OpEx KPI is measured as Taxonomy-eligible OpEx divided by total OpEx, in accordance with the EU Taxonomy legislation. Total turnover, CapEx, and OpEx are calculated based on subsidiaries that fall within the scope of the sustainability statement and not in the scope of the financial statement. Consequently, the figures in the taxonomy report will differ from those reported in the financial statements.

Revenue is defined as Aider’s total income from customer contracts and other sources, based on the consolidated revenue within the defined scope for the fiscal year 2025. CapEx includes additions to tangible and intangible assets during the financial year, accounting for acquisitions while excluding depreciation and amortization. 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.

Double counting

The company has implemented measures to avoid double counting across the Turnover, CapEx, and OpEx KPIs. Separate calculation bases are applied for each KPI, and the underlying datasets are kept distinct. In addition, data is sourced from different accounts in the financial statements for each KPI, ensuring that the same transaction is not included multiple times within the same KPI. This approach ensures that each economic activity is only reflected once per KPI and prevents any overlap that could result in double counting.

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 7: Nuclear and fossil gas related activities

Taxonomy KPI Tables

TURNOVER

| Financial year 2025 | Year | | | Substantial Contribution Criteria | | | | | | | DNSH criteria ("Does Not Significantly Harm") | | | | | | 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) |
|---------------------|-------------------------|----------------------|--------------|-----------------------------------|-------------------------------|-------------------------------|------------|---------------|----------------------|-------------------|---|--------------------------------|------------|----------------|-----------------------|-------------------|-------------------------|--|-----------------------------------|---------------------------------------|
| | 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) | | | | |
| | | (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; 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% | 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% | 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)

| | | | | | | | | | | | | | | | | | | | | |
|--|---------|---|------|------|------|------|------|------|------|------|--|--|--|--|--|--|--|--|--|------|
| Acquisition and ownership of buildings | CCM 7.7 | 4 | 0,2% | EL | N/EL | N/EL | N/EL | N/EL | N/EL | N/EL | | | | | | | | | | N/A* |
| Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2) | | 4 | 0,2% | 0,2% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | | | | | | | | | | N/A |
| A. Turnover of Taxonomy-eligible activities (A.1. + A.2.) | | 4 | 0,2% | 0,2% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | | | | | | | | | | N/A |

B. TAXONOMY-NON-ELIGIBLE ACTIVITIES

| | | |
|--|--------------|--------------|
| Turnover of Taxonomy-non-eligible activities | 1 950 | 99,8% |
| TOTAL | 1 954 | 100 % |

*Activity not reported in the 2024 taxonomy

Table 8: Turnover KPI Table

CAPEX

| Financial year 2025 | Year | | | Substantial Contribution Criteria | | | | | | | DNSH criteria ("Does Not Significantly Harm") | | | | | | 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) |
|---------------------|-------------------------|----------------------|-----------|-----------------------------------|-------------------------------|-------------------------------|------------|---------------|----------------------|-------------------|---|--------------------------------|------------|----------------|-----------------------|-------------------|-------------------------|---|-----------------------------------|---------------------------------------|
| | 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) | | | | |
| | | (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; 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% | 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% | 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)

| | | | | | | | | | | | | | | | | | | | | |
|---|---------|--------|-------|-------|------|------|------|------|------|------|--|--|--|--|--|--|--|--|--|------|
| Acquisition and ownership of buildings | CCM 7.7 | 49 800 | 43,0% | EL | N/EL | N/EL | N/EL | N/EL | N/EL | N/EL | | | | | | | | | | N/A* |
| CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2) | | 49 800 | 43,0% | 43,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | | | | | | | | | | N/A |
| A. CapEx of Taxonomy-eligible activities (A.1. + A.2.) | | 49 800 | 43,0% | 43,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | | | | | | | | | | N/A |

B. TAXONOMY-NON-ELIGIBLE ACTIVITIES

| | | |
|---|----------------|--------------|
| CapEx of Taxonomy-non-eligible activities | 65 975 | 57,0% |
| TOTAL | 115 775 | 100 % |

*Activity not reported in the 2024 taxonomy

Table 9: CapEx KPI Table

Taxonomy KPI Tables

OPEX

| Financial year 2025 | Year | | | Substantial Contribution Criteria | | | | | | | DNSH criteria ("Does Not Significantly Harm") | | | | | | 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) |
|-------------------------|----------|----------------------|-------------------------------|-----------------------------------|-------------------------------|------------|---------------|----------------------|-------------------|--------------------------------|---|------------|----------------|-----------------------|-------------------|-----|-------------------------|--|-----------------------------------|---------------------------------------|
| | 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) | | | | | |
| Economic Activities (1) | | (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% | 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% | 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 | | |
|--|---------|-----|------|----------|----------|----------|----------|----------|----------|--|------|
| Acquisition and ownership of buildings | CCM 7.7 | 0,4 | 1,4% | EL | N/EL | N/EL | N/EL | N/EL | N/EL | | N/A* |
| OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2) | | 0 | 1,4% | 1,4% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | | N/A |
| A. OpEx of Taxonomy-eligible activities (A.1. + A.2.) | | 0 | 1,4% | 1,4% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | | N/A |

B. TAXONOMY-NON-ELIGIBLE ACTIVITIES

| | | |
|--|-----------|--------------|
| OpEx of Taxonomy-non-eligible activities | 26 | 98,6% |
| TOTAL | 26 | 100 % |

*Activity not reported in the 2024 taxonomy

Table 10: OpEx KPI Table

SOCIAL INFORMATION

S1: OWN WORKFORCE

S1 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model

The Board of Directors holds overall responsibility for Aider's workforce. Management of Aider's own workforce is integrated into strategic decision-making. Aider is all about putting people first, and we would not be able to serve our clients' needs without our competent workforce.

The DMA identified one actual negative impact related to training and skills development and one potential negative impact related to work-life balance. Work-life balance also had one actual positive impact. The social IRO's are valid for the scope of the sustainability report, including the operations in Poland.

Social-related IROs

- Fluctuating workload
 - Work exceeding normal working hours
 - Idle time
- Flexible way of work
 - Employees have autonomy to choose where and when they work.
- Insufficiently integrated and scalable digital learning structure
 - Consistent access, progression, and documentation of training across the organisation.

The identified IROs are closely connected to Aider's consulting business model, which is characterised by high employee autonomy, fluctuating workloads, and an ongoing need for continuous upskilling. The identified IROs inform and underline already known key operational priorities. Managing these IROs supports the long-term resilience of the workforce and the delivery of high-quality services.

Fluctuating workload

As a consulting firm, our operations are characterised by fluctuating workload levels. This includes periods of high intensity with work exceeding normal working hours, as well as periods of lower activity and idle time. Such variations may affect employees' ability to maintain a healthy work-life balance. Workload that consistently exceeds or falls below individual preferences or capacity may result in stress, reduced motivation, and decreased well-being. We recognise that workload fluctuations are inherent to our business model and that, for some employees, this may represent a potential risk to health, engagement, and overall job satisfaction. We do not currently have any planned or prioritized initiatives related to fluctuating workload but will continue by allowing for a flexible way of work. We do monitor and have continuous follow-up of our employees to ensure a healthy work life-balance. See S1-4 for more information on this topic

Flexible way of work

We offer a flexible way of working that provides employees with a high degree of autonomy regarding where and when they perform their work. This flexibility applies all employees and is embedded in our operating model as a consulting firm. Employees can generally organize their workday to accommodate individual preferences and personal responsibilities, subject to client needs and team coordination. We do not currently have any planned or prioritized initiatives related to flexible way of work, but we will continue to support this flexibility to promote work-life balance, job satisfaction, and employee engagement. See S1-1 for more information on this topic.

Insufficiently integrated and scalable digital learning structure

In our line of work, we deliver expertise to our clients. We see the need to for a more structured and scalable approach to learning and competence development. We need to further systematize and scale our upskilling efforts through a unified digital learning structure that ensures consistent access, progression, and documentation of training across the organization.

As this is a strategic priority it has been decided to invest in and implement a Learning Management System (LMS). See S1-4 for more information about LMS.

Aider does not report a transition plan for the 2025 reporting period. Consequently, no material impacts on the own workforce arising from a transition plan have been identified. Aider has assessed whether the company has operations or activities associated with a heightened risk of forced labour or child labour. This assessment has been performed based on the nature of Aider's operations, geographical presence and business model. No operations with heightened risk have been identified.

S1-1: Policies related to own workforce

As of now, we do not have ESRS aligned policies to address our IRO's, see ESRS 2 BP-2. We have, however, a set of formalized procedures and guidelines that are well established to address the material topics related to our own workforce. See G1-1 for more about the ownership of procedures and guidelines which also applies to S1.

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) in Norway, and Workplace Rules and Regulations in Poland, guide our approach to working conditions and equal treatment and opportunities for all. This also includes occupational health and safety arrangements, diversity, and inclusion. Aider Poland is planning to implement a Code of Conduct and an Anti-bullying & discrimination Policy in 2026.

Flexible way of work

Regarding a flexible way of work, we have some outlined policies and routines which support this. In Norway, our employee handbook explains our home office policy, allowing employees to work from home when there is a sporadic need for it. The handbook also explains guidelines for flexible working hours. A core working time between 9 am and 3 pm allows for flexibility in when to conduct your work. We also have a flextime arrangement, which allows employees to take time off at a later time to compensate for overtime work in periods.

In Poland, our home office policy allows employees to work from home upon their personal need either full time or in a hybrid model. Our Working Policy explains guidelines for flexible working hours. Employees can start work between 6 am and 10 am which allows for flexibility.

S1-2: Processes for engaging with own workforce and workers' representatives about impacts

In Norway, employee engagement surveys and performance and development reviews are both conducted semi-annually. In Poland, performance reviews and development interviews are both conducted once a year. Poland also has fewer formal platforms for engaging with employees, where they can voice their opinions and questions. The employee engagement surveys and performance and development reviews provide platforms for all employees to offer input and feedback on workplace conditions.

Performance reviews and development interviews 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 in Norway, 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.

In Norway, 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.

By law in both Norway and Poland, we do not collect data on origin, religion, disability, or similar characteristics. In Poland, a person with certain level of disability has a right to additional days of holiday. To be able to use this right, the employee must deliver specific confirmation to the employer. However, the employer cannot ask that question at any stage. Our statutory statement on equality and anti-discrimination in Norway details our work on equality, diversity, and inclusion, and includes goals for gender balance at various position levels, especially in top management. There is no equivalent report on this demanded in Poland.

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

Our whistleblowing routine, which is statutory for Norwegian and Polish companies, allows employees to raise concerns through a dedicated channel.

In Norway, the whistleblowing channel is available in the employee handbook and via a link in our HR system. The details of this routine are described in the employee handbook. 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. If the investigation takes longer than what is considered a reasonable time, 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.

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

In Poland, the whistleblowing channel and routine is available on the intranet, where there is a link to the forms where an employee, intern or contractor can report a violation. The procedure is based on the EU Whistleblowing Directive (EU 2019/1937) through the Whistleblowers Protection Act of 14 June 2024, which also expands the scope of reportable issues beyond the EU Directive to include corruption, matters involving state financial interests, and violations of constitutional rights. The routine mainly describes how and in which areas employees can report a violation, the steps taken by the employer to clarify the situation, who is a part of the committee which will investigate the report and how the employee is protected. The investigating committee consists of three managers or top-level resources, in addition to two potential members in case of the absence of one of the three others. If the violation report refers to any of the committee's members, it will be passed to proxy who will nominate another member. It is forbidden that the committee members are proxy, or member of the board, a whistle-blower, his/her direct manager or subordinate. Whistleblowers are protected from retaliation, and the Act applies broadly to employees, former employees, contractors, job candidates, interns, volunteers, shareholders, and others working under the supervision of contractors or suppliers.

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

Fluctuating workload

In our industry, it is well known that the workload can increase during the annual reporting season. While this fluctuating workload can create opportunities for employees to earn more, it can also put pressure on work-life balance during these periods. We have several routines and measures in place to address fluctuating workloads.

Managers in Norway 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 or idle time. We have organized most of our workforce in Norway into portfolios based on core competencies and industry expertise. Portfolio managers have regular meetings to discuss workloads and redistribute capacity when needed.

In Norway, we also conduct a semi-annual employee survey, which includes a question about perceived workload. The HR department monitors these results and implements appropriate measures when necessary. Our employee handbook in Norway includes our insurance scheme. We have better insurance coverage than what is required by law. The scheme includes private medical insurance, which can help employees with repetitive strain injuries, that could be a result of workload.

In Poland, workload is managed by managers on an ongoing basis – we monitor capacity, redistribute tasks within teams, and move resources between teams when needed to ensure efficiency and continuity. Workload is actively monitored through monthly flexi worksheets and regular discussions with managers. We pay particular attention to per-employee workload indicators that may signal risk of overload and act when needed. We also monitor vacation usage regularly to support sustainable work patterns and help employees maintain a healthy work-life balance.

In recruitment processes in both countries, our approach is to recruit based on specific needs in each portfolio or team, which also supports resource allocation and can reduce unwanted high workloads and prevent idle time for new employees.

Equal treatment and opportunities for all
 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 based on 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, at Aider we believe that diversity 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.

Training and skills development

In line with our "People First" value, Aider prioritizes training and skills development. We offer a wide range of internal and external training opportunities and provide multiple arenas for professional growth. These activities are supported by established practices and guidelines, and all training is systematically recorded through dedicated timesheet codes. As described in S1-13, the average number of training hours per employee across the Aider Group is 46,42 hours for men and 42,4 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 in Norway.

In Norway, our employee handbook includes guidelines regarding coursing, authorizations and certifications. We encourage accountants to get and keep an accounting authorization, and have arrangements in place to facilitate this, and give the opportunity to apply for financial educational support for those who need to supplement their education to be able to take the authorization. Aider also covers the membership fee in Regnskap Norge. The handbook also explains the opportunity to apply for coverage of the cost of relevant external courses and cover the cost of certifications which are needed for specific roles and grants paid leave for the day of the exam.

In Poland, we also encourage employees to get and keep accounting certificates and qualifications. The Training Procedure explains the opportunity to apply for coverage of the cost of relevant external courses and cover the cost of certifications which are needed for specific roles.

In 2025, we focused on finding a Learning Management System (LMS) that will help systematize and scale learning and competence development across the organization. The system will support consistent access, progression, and documentation of training, in line with Aider's growth and evolving competence needs.

Through a thorough process, we decided on a suitable system for Aider. The system will be implemented in Norway in 2026,

and eventually in our other countries, when we have seen the positive effects of the implementation in Norway. 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.

In addition to this, we have continued our focus on equipping our managers with guidelines and managerial tools to help them follow up and develop their employees. Over the past years, we have conducted specific training activities for new employees on the Manager level. In 2025, we have rolled out a self-developed leadership program called "Lederlappen" for groups of managers in some locations. In 2026, we plan to implement a Manager Handbook and manager dashboards for all managers in Norway, which have been implemented for smaller manager groups in 2025. We also plan to improve manager training, partially through digital resources in the new LMS.

Our semi-annual employee engagement survey and formal employee-manager conversations in Norway 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. For instance, the results from the survey regarding perceived workload help us in resource management and in preventing negative impacts due to fluctuating workload.

In Poland, they plan to implement a Code of Conduct and an Anti-bully & discrimination Policy during 2026.

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.

S1-6: Characteristics of the undertaking's employees

We have a total head count of 1935 (2024: 1271) employees at the end of 2025, including 259 (2024: 213) employees from acquired companies that have not yet been merged into Aider companies. Beside from the total head count, data in this report is based on a head count of 1676 (2024: 1058) employees, including 593 men (2024: 396) and 1083 women (2024: 662). The data for S1-6 is collected through our HR system in Norway, Denmark and Poland, and reporting from Sweden. The number reflect head count and are by the end of reporting period. Contactors are not included, as they are external workers and are not considered part of the undertaking's own workforce. This is common practice in Poland.

| Characteristics of Aider's employees by contract type and gender (head count) | Male | Female | Other | Not disclosed | Total |
|---|------------|------------|-------------|---------------|-------------|
| Number of total employees | 667 (491*) | 1268 (780) | None (None) | None (None) | 1935 (1271) |
| Number of employees not yet merged | 74 (95) | 185 (118) | None (None) | None (None) | 259 (213) |
| Number of employees in Aider* | 593 (396) | 1083 (662) | None (None) | None (None) | 1676 (1058) |
| Number of permanent employees | 586 (392) | 1055 (658) | None (None) | None (None) | 1641 (1050) |
| Number of temporary employees | 7 (4) | 28 (4) | None (None) | None (None) | 35 (8) |
| Number of non-guaranteed hours employees | 47 (30) | 66 (32) | None (None) | None (None) | 113 (62) |
| Number of full-time employees | 525 (352) | 920 (563) | None (None) | None (None) | 1445 (914) |
| Number of part time employees | 68 (44) | 163 (99) | None (None) | None (None) | 230 (144) |

Table 11: Overview of employee characteristics. 2024 data is shown in parentheses. * Number of employees in Aider as (incl merged companies per 31.12.25)23 Aider Legal, Ascender and MDDP in Poland, as per scope of Sustainability Statement 2025.

See Note 4 in financial report for reference of total number of employees.

Our employees located in Poland and Norway, with the following distribution. We also have employees in Sweden and Denmark, but these groups are not in scope of the report.

| Country | Number of employees (head count) |
|---------|----------------------------------|
| Norway | 1366 (1058) |
| Poland | 310 (0) |

Table 12: distribution of employees per country. *2024 data is shown in parentheses.

Our HSE Handbook includes emergency preparedness routines. Each office has a security representative and a regional HR representative available for various concerns. We have established ethical guidelines, which will be implemented in 2025.

Throughout the year, Aider has acquired several companies. Our analysis includes employee data from Aider AS, Ascender AS, Aider Legal AS and Mddp Outsourcing Sp. z o.o. sp. K. (Aider Poland) in all data fields throughout S1, unless otherwise specified. 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 systems, which continuously track 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, as well as people on a "civil contract" in Poland.

Over the reporting period, 241 (135) people have left Aider. This is an employee turnover rate of 16%. The employee turnover rate in the Norwegian companies isolated is 13,4%. Turnover is calculated as follows: The number of employees who left in 2025 divided by the average number of employees on January 1, 2025 (opening balance) and December 31, 2025 (closing balance).

S1-7 Characteristics of non-employees in the undertaking's own workforce

We have a headcount of 65 (2024: 30) non-employees in our workforce at the end of 2025. The headcount number includes contractors in Norway registered in our HR system, as well as B2B resources in Poland. In Norway, we only register contractors who will operate as Aiders and have Aider emails, user accounts and similar. There may be other contractors not registered, as they are not supposed to operate as an Aider. These are not included in the headcount, as we do not have sufficient data for this group of contractors. We assume that the main part of our contractors is in the group included in the report. The data is extracted from our HR systems in Norway and Poland.

S1-9: Diversity indicators

The gender distribution at top management level is 133 men, equal to 68,5% (2024: 83 and 68%) and 61 women, equal to 31,5% (2024: 39 and 32%). The top management level includes the position levels Partner and Director. The age distribution shows that 29% of employees are under 30 years old (2024: 26%), 50% between 30-50 years old (2024: 48%), and 21% over 50 years old (2024: 25%).

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 Norwegian employees are covered by The Norwegian National Insurance Act (Folketrygdsloven) 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 in Norway mentioned above

In Poland, all employees working under a standard employment contract are covered by the mandatory social security system. This framework provides a broad set of statutory benefits, including retirement, disability, accident, sickness, and health insurance. Employees are also guaranteed access to public healthcare, as health insurance coverage forms part of the compulsory contributions. Individuals engaged under Poland's civil law contracts are subject to a different scope of mandatory coverage. Contractors under a mandate contract must be enrolled in retirement, disability, accident, and health insurance, ensuring they maintain access to public healthcare and basic social protections.

Under Polish labour law, maternity and parental leave rights apply regardless of tenure, ensuring income security during childbirth and early childcare. Employees also benefit from a comprehensive system of sickness and maternity allowances, which may be paid either by the employer or the Social Insurance Institution depending on the length and nature of the absence. Under the Labour Code, the following applies:

- For the first 33 days of sickness in a calendar year (or 14 days for employees aged 50+), sickness pay is financed by the employer
- From day 34 (or day 15 for employees aged 50+), the sickness allowance is paid by the Social Insurance Institution (ZUS)."

We comply fully with all relevant statutory requirements applicable in Poland, ensuring that employees under standard employment contracts receive comprehensive coverage under the national social insurance system, and that individuals engaged under civil contracts are enrolled in all legally mandated insurance schemes.

S1-12: Persons with disabilities

We do not collect data on employees' disabilities in both Norway and Poland, in line with relevant legal framework.

S1-13: Training and skills development indicators

In Aider, 100% (2024: 100%) of the average of men and women have completed various training and skills development activities in 2025. The average number of training hours per employee is 46,42 hours for men (2024: 60,73) and 42,4 hours for women (2024: 53,62). The data is based on registered hours on dedicated time codes 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 in Norway 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 reminders until the due date for completion. In Poland, they complete annual performance reviews once a year, and development interviews once a year.

Ascender AS and Aider Legal AS are not included in the data and statements of this chapter. We do not have data in the same systems for these employees, and as they are a small share of our total employees, we have excluded them from the data. Therefore, the data and statements of this chapter reflect 96,4% of our employees.

S1-14: Health and safety indicators

All employees in Norway are covered by our health and safety system, which is based on legal requirements for statutory occupational injury insurance and recognized guidelines.

In 2025 we have no reported fatalities or work-related accidents in either Norway or Poland (2024: 0). In Norway, regional HR resources are responsible for following up reports of work-related accidents. We currently have no formal routine for reporting potential accidents internally, except from reporting serious accidents to the Norwegian Labor Inspection Authority, which follows from the employer's responsibility in HSE work (AML Chapter 2), as well as the requirements for systematic HSE (AML § 3-1). Our intention is to introduce a formal procedure in the future. In Poland, employers are legally required to report and document workplace accidents. They are required to immediately report serious, fatal or collective work-related accidents to the State Labor Inspectorate and The Public Prosecutor.

S1-15: Work-life balance indicators

100% of our Norwegian employees are entitled to family-related leave through The Norwegian National Insurance Act (Folketrygdløven) when becoming a parent. In Poland, our employees employed on regular work contracts, which are 87,4% of the Polish employees at the end of the year, are entitled to family related leave according to the Labor Law Code. People who work on civil contracts (contract of mandate) are not entitled to family related leave. Family-related leave was relevant for and exercised by 116 (2024: 60) persons of the total workforce in 2025, of which 35% were men (2024: 43%) and 65% were women (2024: 57%). This data is based on 96,4% of our employees, as Ascender AS and Aider Legal AS are excluded, for the same reasons as explained in S1-13.

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 3,8 (2024: 3,6). The equivalent ratio for Norway isolated is 3,5.

The total unadjusted pay gap in Aider is 20% (2024: 11%). The unadjusted pay gap in Norway isolated is 12%, and the unadjusted pay gap in Poland is -13%. 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. In Poland there is a higher share of women than men.

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) x100.

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 data from our salary systems, and active employees at year end from our HR systems.

S1-17: Incidents, complaints and severe human rights impacts and incidents

During the reporting period, we received four (2024: one) complaints through our whistleblowing channels or other internal channels, whereof two were regarding discrimination. There haven't been reported any serious human rights violations, nor have we received any fines or penalties.

In Norway, our HR director is responsible for following up any reported incidents or complaints. In Poland, a dedicated committee is responsible for this follow-up process. The detailed routines for filing complaints are described in S1-3 above. We have also conferred with our CEO on this topic.

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 IRO's

The DMA identified one potential negative impact linked to corporate culture within our own operations, as well as two potential negative risks associated with corruption and bribery in our own operations.

Governance-related IROs

- Corporate culture
 - High rate of acquisition and growth
- Corruption and bribery
 - Inherent risk of bribery
 - Cyber-attacks

Corporate Culture

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.

Corruption and Bribery

There is an inherent risk to our company and to society regarding corruption and bribery as the majority of our business are accountants, and we manage large numbers of transactions on behalf of our clients. We have four eyes routine if we perform payments on behalf of customers. We have zero tolerance for corruption, bribery, extortion, fraud, and money laundering, as clearly stated in our ethical guidelines. In the coming year Aider will implement a Learning Management System (LMS) and training will also cover our ethical guidelines.

Cyber-attacks are a constant risk and Aider have a continuous focus on detection and prevention. Aider have reinforced cyber security training by using Sosafe digital cyber training, or equivalent, and will continue this effort in 2026.

G1-1 Corporate culture and business conduct policies

Aider builds its business on a strong value base, prioritizing people and upholding high ethical standards. Our corporate culture is anchored in our employee handbook, which outlines our core values, ethical guidelines, and internal procedures for responsible business conduct.

As of now, we do not have ESRS aligned policies to address our IRO's, see BP-2. We have, however, a set for formalized procedures and guidelines that are well established to address our corporate culture. The most relevant are described below.

Ethical guidelines

Aider's ethical guidelines apply to all employees and are based on the UN Global Compact's Ten Principles and the ILO Core Conventions. The policy outlines our zero-tolerance approach to corruption, bribery, extortion, fraud, money laundering, and other unethical practices. In addition, all accountants in Norway follow the ethical guidelines from Regnskap Norge.

All incidents including corruption or bribery are managed through our whistleblowing procedure. Cases are escalated to regional or national management bodies when necessary to ensure appropriate handling and oversight.

Procurement

To ensure responsible procurement practices, Aider has established a Procurement Policy and a Supplier Code of Conduct. These policies provide clear guidance and set expectations for suppliers regarding ethical behaviour, human rights, and responsible business conduct. Aider performs annual human rights due diligence in accordance with the Norwegian Transparency Act.

Ownership and scope of policies

| Policy | Internal scope | Owner |
|---------------------------------|--|-------------|
| Ethical Guidelines | All employees | HR |
| Travel policy | All employees | HR |
| Supplier Code of conduct | Supplier contract owners | Procurement |
| Procurement policy | Managers who perform purchases and in accordance with authorization matrix | Procurement |
| ESG policy | Aider management | CFO |

Table 13: Ownership and scope of policies

All policies are approved by executive management and the Board of Directors. Our largest external stakeholder, Castik, has reviewed the policies and confirmed that they are acceptable and aligned with relevant standards. Internal stakeholders, including the Procurement Manager and HR, have been actively involved in the development and implementation of the policies within their respective areas of responsibility. All policies are made available to employees through the company intranet.

Compliance

Aider complies with national legislation, including the Whistleblowing Act, the Working Environment Act, and the Money Laundering Act, as well as relevant EU regulations such as Directive 2019/1937 on whistleblowing. We also adhere to local accounting regulations, such as the Norwegian Accounting Act and GRFS.

These frameworks require us to maintain transparent and protected reporting channels, safeguard whistleblowers from retaliation, and ensure compliance with ethical and legal standards—particularly in accounting and consulting services.

Whistleblowing

To ensure transparency and compliance, Aider has a formal whistleblowing procedure that allows employees to report concerns, including anonymously. The HR department manages whistleblowing cases, works to protect whistleblowers and the individuals being reported. from retaliation, and ensures that all cases are managed confidentially, objectively, and in line with legal requirements.

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 in Norway perform a self-onboarding where the personnel handbook is an important part, and our whistleblower routine is a separate chapter in the handbook. Further details about the whistleblowing routine are provided under section S1-3.

In addition to formal whistleblowing channels, the company identifies potential breaches through several operational and managerial processes. Line managers are required to report irregularities observed in day-to-day operations, including deviations from procedures, unusual transactions, or concerns raised informally by employees. Routine interactions between employees and management, such as team meetings, performance dialogues also serve as informal detection points. Furthermore, external stakeholders—such as suppliers, auditors, and partners—may flag concerns during contract follow-ups, due-diligence activities, or compliance assessments.

G1-2 Management of relationships with suppliers

Aider places significant importance on maintaining strong relationships with our partners and suppliers. Our main suppliers are predominantly large, but regardless of size our practice is to pay on due date to avoid late payments.

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. Aider perform a yearly supplier due diligence. This might include large and small/vulnerable suppliers. The due diligence might consist of surveys, dialogues, and talks. Our focus, if we find discrepancies, is to guide the improvement together with the supplier.

G1-3 Prevention and detection of corruption or bribery

Financial crime is an inherent risk in our industry, and Aider addresses this through our Anti Money Laundering (AML) framework and our ethical guidelines. Aider’s AML efforts and ethical guidelines are available for all employees on the intranets regarding the services in affected by the AML regulation for the entities in scope of this report.

As a part of our broader risk-based approach, we assess whether specific service areas may be particularly exposed to being misused for money laundering or terrorist financing. Accounting services are considered the area with the highest exposure, given their proximity to clients’ financial information, transaction flows, and bookkeeping processes. Approximately 80 % of all employees in Aider work within our accounting services

Aider complies with Anti-Money Laundering regulations in the markets where we operate.

AML routines and process in Norway

It is mandatory for all new employees including employees of acquisitions to go through our digital AML training. This is the same training all employees including management performed in 2024. The training includes measures to uncover suspicious transactions related to corruption and financial crime. Annual training is not required by law. With the introduction of LMS (Learning Management System) we plan to update the content of the AML learning module during 2026, and it will be easier to monitor participation.

During 2025 Aider invested in and developed a new quality system, Admin Flow. And at the same time, we established a national AML- team.

The AML process starts as the first step of onboarding a customer to Aider to evaluate the risk.

- Customer performs self-declaration, including nature of business, management and board, ownership, and politically exposed people (PEP).
- Aider performs various checks on the ownership structure, sanctions, politically exposed people, transaction risk, geographic risk (including high-risk countries), industry risk, and general customer risk.

The results are documented and risk evaluated. If the risk is determined to be high, reinforced customer measures will be implemented and followed up on an ongoing basis by the customer team. All existing customers are checked continuously.

Anti–money laundering checks are part of Aider’s regular internal control. In addition, a random selection of offices will be chosen for supplementary inspections each year.



Figure 4: Organization of AML teams in Aider AS

The AML team are subject matter experts available for the regional and office quality responsible. All employees are required to ensure day-to-day compliance with the AML routines and both the regional and office quality responsible are available for questions and first point of escalations if irregularities are uncovered. There are no external committee or individuals involved in evaluating irregularities.

AML routines and process in Poland

Aider in Poland has implemented corruption, bribery and AML procedures complying with local laws and regulations. The AML procedure is available to all employees on intranet

G1-4 Confirmed incidents of corruption or bribery.

As of December 2025, we have no convictions nor fines for violation of anti-corruption and anti-bribery laws.

APPENDIX FOR SUSTAINABILITY STATEMENT

BOARD OF DIRECTORS 2025



Chairman of the Board

Knut Grotli is Executive Chairman and Consultant in Ascender. Knut has been an Executive Search advisor for a number of leading companies in Norway and in various industries. He has a strong focus and interest in leadership and organizational development, including the composition of management teams and recruitment of senior executives. Knut is also certified in AON's personality, ability, and skill tests.

He has previously been CEO/Managing Partner of PwC Norway. He has also been Deputy CEO and Partner in BDO Norway. Furthermore, he has broad experience from Corporate Finance in Carnegie with focus on M&A and share issues, as well as Transaction Advisory in EY (then Arthur Andersen).

In addition to a professional focus on economics, finance, and investments, he has also played a key role in the development of new service areas with an emphasis on strategy and competence building. Knut has also applied his expertise in leadership and team building on several international climbing expeditions, including the summit of Mount Everest in 2011.

Knut has a degree in economics from the Norwegian School of Economics (NHH) and Bocconi. He also has a higher degree from NHH.



Board member

Elisabeth Eide is a partner at Aider, regional manager for West and office manager in Bergen. She has broad experience from both consulting and operational activities and works closely with companies that want to develop and professionalize financial and business management.

Throughout her career, Elisabeth has acquired solid expertise in business development, organization, and management. She is particularly interested in creating good teams, building culture, and helping companies achieve their goals through structured and forward-looking work.

In her role as Regional Manager, she is responsible for the development of Aider's operations in Western Norway, where she works actively with customers, employees, and recruitment. Elisabeth combines strategic understanding with the ability to execute and is a clear and committed leader.



Board member

Krzysztof Aniola is a board member of Aider on behalf of Castik Capital, where he is also an Investment Partner. In his role on the board, he brings strong international finance and investment expertise to Aider's further development and strategic direction.

With a background as an Investment Professional at Mid Europa Partners in London and Warsaw, as well as experience from McKinsey & Company, Krzysztof has broad experience in strategy, investments, and business development.

Prior to joining Castik Capital, Krzysztof started his career in international consulting, where he worked on complex business and growth projects.

Krzysztof has a solid academic background with an MBA from Harvard Business School and two Master's degrees with Honors - one in Computer Science from Poznań University of Technology and one in Mathematics from Adam Mickiewicz University in Poznań, Poland.

Through his experience, he combines analytical strength with strategic business acumen and plays an important role in strengthening Aider's board through international insight and financial perspective.

Board member

Patricia Olsson is a partner at Aider and regional manager for Southeast, responsible for further developing Aider's efforts in this region. She is a dedicated leader with broad experience in management, business development, and consulting, and works purposefully to create value for both customers and employees in her area of responsibility.

In her role as Regional Manager, Patricia is responsible for building strong relationships with local businesses, contributing to growth and professionalization, as well as leading the Aiders team in the South East region. She combines strategic ability with operational execution and is known for working with both customers and employees in an inclusive and engaging way.

Patricia also has experience through various leadership roles and has been an active voice in Aider's communication on digitalization, simplification, and development of financial and advisory services. She is keen to promote culture, competence development and innovation when working with customers and colleagues.

Board member

Simen Opsal is a partner at Castik Capital Partners and a board member of Aider, with broad experience in investment, finance, and management of companies across industries and countries. He brings strategic insight and experience from international finance to Aider's board, supporting the company in its growth and development.

Prior to joining Castik Capital in 2014, Simen worked at Apax Partners as an Associate and as an Investment Banking Analyst at J.P. Morgan in London. This experience has given him solid expertise in investment, mergers, and acquisitions, as well as financial analysis and business development.

Simen has a wide range of board and advisory roles, including TB Auctions, Element Logic, Culligan International, Waterlogic International, CPA Global and ipan/Delegate Group, where he has been involved in managing and developing companies in both Europe and globally.

With a combination of analytical strength and strategic experience, Simen is a key contributor to Aider's board, focusing on driving sustainable growth and long-term value creation.

Board member

Julie Andresen is a manager at Aider and employee representative on the board, elected for 2025 and 2026, and has solid experience in marketing, branding, and strategic communication. She holds a bachelor's degree in marketing communication and has broad expertise in key areas such as brand strategy, market positioning, target group analysis, content strategy, campaign development, and employer branding.

At Aider, Julie has been a key person in the development of the company's brand and visibility, responsible for strategic initiatives that strengthen both the company's profile and attractiveness as an employer. She has led training courses, recruitment projects and communication strategies that have helped build both culture and long-term brand value.

As a board member, Julie brings strategic marketing expertise to decision-making processes, focusing on how brand, communication and culture together create value for Aider.

Board member

Robin Aleksander Olsen is an employee representative on the board of Aider and also holds the role of Partner and Regional Manager for Østfold, as well as office manager for Aider Halden. Robin has been a key driver in Aider's development in Østfold, with responsibility for building up the region's customer offerings and teams from the ground up and ensuring growth and professionalism in deliveries.

With a solid professional background as a state-authorized public accountant, Robin has developed broad experience in accounting, consulting and financial management, combined with strong business understanding and operational management skills. In practice, he has been a key person in the establishment and growth of Aider's regional operations - including the establishment of a new office in Halden and the emergence of a robust competence environment in Østfold - which has been of great importance to Aider's position in the market.

As a board member, Robin brings practical experience from operating and growing an expansive company, as well as insight into operational and market-related challenges. His perspective strengthens the board's work to ensure that strategic decisions are rooted both in operational reality and in financial and business considerations that promote Aider's long-term development.

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). All non-material and voluntary requirements that have not been addressed have been removed from the overview to reduce the number of listed requirements.

| ESRS Standard8 | ESRS Reference code | Disclosure Requirement | Page number |
|----------------|---------------------|--|---|
| ESRS 2 | BP-1 | General basis for preparation of the sustainability statement | 8 |
| | BP-2 | Disclosures in relation to specific circumstances | 9 |
| | GOV-1 | The role of the administrative, management and supervisory bodies | 9 |
| | GOV-2 | Information provided to, and sustainability matters addressed by the administrative, management and supervisory bodies | 10 |
| | GOV-3 | Integration of sustainability-related performance in incentive schemes | 10 |
| | GOV-4 | Statement on due diligence | 10 |
| | GOV-5 | Risk management and internal controls over sustainability reporting | 10 |
| | SBM-1 | Strategy, business model and value chain | 11 |
| | SBM-2 | Interests and views of stakeholders | 12 |
| | SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model | 13 |
| | IRO-1 | Double materiality assessment | 13 |
| | IRO-2 | Double materiality assessment | 14 |
| ESRS E1 | E1-1 | Transition plan climate change mitigation | 15 |
| | E1-2 | Policies related to climate change mitigation and adaptation | 15 |
| | E1-3 | Actions and resources in relation to climate change policies | 15 |
| | E1-4 | Targets related to climate change mitigation and adaptation | 16 |
| | E1-5 | Energy consumption | 16 |
| | E1-6 | Gross Scopes 1, 2, 3 and Total GHG emissions | 16 |
| ESRS S1 | S1-1 | Policies related to own workforce | 22 |
| | S1-2 | Processes for engaging with own workforce and workers' representatives about impacts | 23 |
| | S1-3 | Processes to remediate negative impacts and channels for own workforce to raise concerns | 23 |
| | S1-4 | Taking action on material impacts on own workforce, and effectiveness of those actions | 23 |
| | S1-5 | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities | 24 |
| | S1-6 | Characteristics of the undertaking's employees | 24 |
| | S1-7 | Characteristics of non-employees in the undertaking's own workforce | 25 |
| | S1-9 | Diversity metrics | 25 |
| | S1-10 | Adequate wages | 25 |
| | S1-11 | Social protection | 25 |
| | S1-12 | Persons with disabilities | 25 |
| | S1-13 | Training and skills development metrics | 26 |
| | S1-14 | Health and safety metrics | 26 |
| | S1-15 | Work-life balance metrics | 26 |
| | S1-16 | Remuneration metrics | 26 |
| | S1-17 | Incidents, complaints and severe human rights impacts | 26 |
| | ESRS G1 | G1-1 | Business conduct policies and corporate culture |
| G1-2 | | Management of relationships with suppliers | 27 |
| G1-3 | | Prevention and detection of corruption and bribery | 28 |
| G1-4 | | Incidents of corruption or bribery | 28 30 |

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 | 9 |
| ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e) | | | Delegated Regulation (EU) 2020/1816, Annex II | | Material | 9 |
| ESRS 2 GOV-4 Statement on due diligence paragraph 30 | Indicator number 10 Table #3 of Annex 1 | | | | Material | 10 |
| 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 | |

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|--|--|--|---|---|--------------|----|
| 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 2050 paragraph 14 | | | | Regulation (EU) 2021/1119, Article 2(1) | Not material | |
| 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, Article 12.1 (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 | 16 |
| 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 | 16 |

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|---|---|--|---|---|--------------|----|
| 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 | 16 |
| 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 | 16 |
| 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 | |

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|---|--|--|--|--|---------------------|--|
| <p>ESRS E1-9</p> <p>Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)</p> <p>ESRS E1-9</p> <p>Location of significant assets at material physical risk paragraph 66 (c).</p> | | <p>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.</p> | | | <p>Not material</p> | |
| <p>ESRS E1-9</p> <p>Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).</p> | | <p>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</p> | | | <p>Not material</p> | |
| <p>ESRS E1-9</p> <p>Degree of exposure of the portfolio to climate-related opportunities paragraph 69</p> | | | <p>Delegated Regulation (EU) 2020/1818, Annex II</p> | | <p>Not material</p> | |
| <p>ESRS E2-4</p> <p>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</p> | <p>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</p> | | | | <p>Not material</p> | |
| <p>ESRS E3-1</p> <p>Water and marine resources paragraph 9</p> | <p>Indicator number 7 Table #2 of Annex 1</p> | | | | <p>Not material</p> | |
| <p>ESRS E3-1</p> <p>Dedicated policy paragraph 13</p> | <p>Indicator number 8 Table 2 of Annex 1</p> | | | | <p>Not material</p> | |
| <p>ESRS E3-1</p> <p>Sustainable oceans and seas paragraph 14</p> | <p>Indicator number 12 Table #2 of Annex 1</p> | | | | <p>Not material</p> | |

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|--|---|--|---|--------------|----|
| 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 | 75 |
| ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21 | | | Delegated Regulation (EU) 2020/1816, Annex II | Material | 75 |

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|---|--|--|---|--|--------------|----|
| ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22 | Indicator number 11 Table #3 of Annex I | | | | Not material | 22 |
| 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 | 23 |
| 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 | 26 |
| 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 | 26 |
| 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 | 26 |
| ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b) | Indicator number 8 Table #3 of Annex I | | | | Material | 26 |
| ESRS S1-17 Incidents of discrimination paragraph 103 (a) | Indicator number 7 Table #3 of Annex I | | | | Material | 26 |
| 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 | 26 |
| | | | | | | 36 |

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|--|--|--|--|--|--------------|--|
| 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 S2-1 Non-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) 2020/18 16, Annex II Delegated Regulation (EU) 2020/18 18, 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) 2020/18 16, 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) 2020/18 16, Annex II Delegated Regulation (EU) 2020/18 18, 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) 2020/18 16, Annex II Delegated Regulation (EU) 2020/18 18, 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 | 27 |
| ESRS G1-1 Protection of whistle- blowers paragraph 10 (d) | Indicator number 6 Table #3 of Annex 1 | | | | Material | 27 |
| 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) 2020/18 16, Annex II) | | Material | 27 |
| ESRS G1-4 Standards of anti- corruption and anti- bribery paragraph 24 (b) | Indicator number 16 Table #3 of Annex 1 | | | | Material | 28 |

Oslo, 20th April 2026

The Board of Directors of Aider Konsern

Knut Grotli, Chairman
Christina Fahle, Member
Patricia Olsson, Member

CONSOLIDATED FINANCIAL STATEMENT 2025



INCOME STATEMENT

AIDER KONSERN

| INCOME STATEMENT (Amounts in NOK 1000) | Note | 2025 | 2024 |
|---|------|-------------------|-------------------|
| Operating income | | | |
| Revenue | 3 | 1 964 839 | 1 328 365 |
| Other income | | 7 636 | 11 241 |
| Total operating income | | 1 972 476 | 1 339 606 |
| Operating expenses | | | |
| Cost of goods sold | | -189 808 | -152 250 |
| Personnel expenses | 4 | -1 317 389 | -874 383 |
| Other expenses | 9 | -306 402 | -140 774 |
| Amortizations and depreciations | 6,7 | -105 309 | -71 732 |
| Total operating expenses | | -1 918 908 | -1 239 138 |
| Operating profit | | 53 567 | 100 468 |
| Net financial items | 13 | -157 595 | -168 860 |
| Profit before tax | | -104 028 | -68 392 |
| Income taxes | 14 | 16 846 | 13 347 |
| Profit for the period | | -87 182 | -55 045 |
| Other comprehensive income | | | |
| Profit for the period | | -87 182 | -55 045 |
| Foreign currency translations | | 206 | - |
| Total comprehensive income | | -86 976 | -55 045 |

BALANCE SHEET

AIDER KONSERN

| ASSETS (Amounts in NOK 1000) | Note | 31.12.2025 | 31.12.2024 |
|---|------|------------------|------------------|
| Non-current assets | | | |
| Intangible assets | | | |
| Research and development | 7 | 111 897 | 80 835 |
| Deferred tax assets | 14 | 30 595 | 7 856 |
| Customer contracts | 7 | 111 192 | 49 228 |
| Goodwill | 8 | 2 864 370 | 1 754 806 |
| Total intangible assets | | 3 118 055 | 1 892 724 |
| Tangible assets | | | |
| Right-of-use assets | 5,6 | 229 549 | 189 862 |
| Property, plant and equipment | 6 | 35 282 | 14 279 |
| Total tangible assets | | 264 831 | 204 141 |
| Non-current financial assets | | | |
| Investment in associated companies | 12 | 14 966 | 9 405 |
| Investment in bonds | | 558 | 22 619 |
| Loan to group companies | | - | 333 |
| Other non current receivables | | 19 895 | 10 840 |
| Total non-current financial assets | | 35 418 | 43 198 |
| Total non-current assets | | 3 418 304 | 2 140 062 |
| Current assets | | | |
| Accounts receivable | 10 | 318 094 | 237 211 |
| Other current receivables | 17 | 74 433 | 31 790 |
| Cash and cash equivalents | | 448 123 | 493 503 |
| Total current assets | | 840 650 | 762 504 |
| Total assets | | 4 258 953 | 2 902 566 |

BALANCE SHEET

AIDER KONSERN

| EQUITY AND LIABILITIES (Amounts in NOK 1.000) | Note | 31.12.2025 | 31.12.2024 |
|--|-------|------------------|------------------|
| EQUITY | | | |
| Paid-in equity | | | |
| Share capital | 15 | 2 500 | 2 000 |
| Share Premium | | 1 167 355 | 676 737 |
| Total paid-in equity | | 1 169 855 | 678 737 |
| Retained equity | | | |
| Other equity | | -147 307 | -60 332 |
| Total retained equity | | -147 307 | -60 332 |
| Total Equity | | 1 022 548 | 618 405 |
| LIABILITIES | | | |
| Provisions | | | |
| Deferred tax | 14 | 1 384 | - |
| Other provisions | | - | 2 736 |
| Total provisions | | 1 384 | 2 736 |
| Non-current liabilities | | | |
| Interest bearing debt | 11,18 | 2 460 444 | 1 565 753 |
| Lease liabilities | 5 | 177 185 | 145 170 |
| Total non current liabilities | | 2 637 629 | 1 710 924 |
| Current liabilities | | | |
| Accounts payable | | 55 586 | 42 703 |
| Tax payable | 14 | 4 256 | 281 |
| Lease liabilities current | 5 | 65 915 | 52 768 |
| Public duties payable | | 197 628 | 116 998 |
| Current convertible loans | 21 | 96 472 | 201 802 |
| Other current liabilities | 17 | 177 536 | 155 950 |
| Total current liabilities | | 597 393 | 570 502 |
| Total liabilities | | 3 236 405 | 2 284 162 |
| Total equity and liabilities | | 4 258 953 | 2 902 566 |

OSLO, 20.04.2026

The Board of Directors

Knut Grotli
Chairman of the board

Patricia Olsson
Board member

Christina Fahle
Board member

Andreas Vik
CEO

STATEMENT OF EQUITY

AIDER KONSERN

| Amounts in NOK 1000 | Share capital | Share premium | Other equity | Currency adj. | Minority | Total |
|--------------------------------|------------------|------------------|-----------------|------------------|----------|------------------|
| Equity 1 January 2024 | 1 000 | 281 772 | -5 287 | - | 159 | 277 644 |
| Result for the period | - | - | -55 045 | - | - | -55 045 |
| Transaction with minority | - | - | - | - | -159 | -159 |
| Capital increase | 1 000 | 394 965 | - | - | - | 395 965 |
| Equity 31 December 2024 | 2 000 | 676 737 | -60 332 | - | - | 618 405 |
| Result for the period | - | - | -87 182 | - | - | -87 182 |
| Other comprehensive income | - | - | - | 206 | - | 206 |
| Capital increase | 500 | 490 618 | - | - | - | 491 118 |
| Equity 31 December 2025 | 2 500 | 1 167 355 | -147 514 | 206 | - | 1 022 548 |

CASH FLOW STATEMENT

AIDER KONSERN

| Amounts in NOK 1000 | Note | 2025 | 2024 |
|---|------|-----------------|-----------------|
| Operating activities | | | |
| Profit for the period before tax | | -104 028 | -68 392 |
| Net financial items | | 141 537 | 177 485 |
| Taxes paid | | -1 880 | -11 688 |
| Depreciation and amortization | | 105 309 | 71 732 |
| External transactions costs | | 45 898 | 6 047 |
| Change in accounts receivables | | -120 444 | -73 037 |
| Change in accounts payables | | 129 283 | -17 794 |
| Change in currency effects | | -219 | - |
| Change in other accrual items | | 6 940 | 28 717 |
| Cash flow from operating activities | | 202 396 | 113 071 |
| Investment activities | | | |
| Net expenditure on research and development | | -55 032 | -49 973 |
| Net expenditure on property, plant and equipment | | -13 344 | - |
| Investment in subsidiaries - net of cash received | 16 | -684 695 | -295 920 |
| Interest received | | 31 535 | 33 189 |
| Payment of external transaction costs | | -45 898 | -6 047 |
| Investment in shares and fund units | | -5 455 | -304 767 |
| Net payment on other investments | | -123 061 | 92 195 |
| Cash flow from investment activities | | -895 950 | -531 324 |
| Financing activities | | | |
| Proceeds from issuance of new long-term liabilities | 11 | 895 035 | 1 529 332 |
| Interest paid | | -173 072 | -202 049 |
| Repayment of long-term liabilities | | -344 | -856 641 |
| Payment of principal portion of lease liabilities | 5 | -73 445 | -52 772 |
| Cash flow from financing activities | | 648 174 | 417 870 |
| Net change in cash and cash equivalents | | -45 380 | -381 |
| Cash and cash equivalents start of period | | 493 503 | 493 884 |
| Cash and cash equivalents end of period | | 448 123 | 493 503 |

The cash flow statement has been restated for 2024. We now disclose only cash payments for acquisitions, and not the issuance of equity from the consideration.

NOTES TO CONSOLIDATED FINANCIAL STATEMENT

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 2025 were authorized for issue by the board of directors on April 20th, 2026.

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 with Norwegian disclosure requirements under the Norwegian Accounting Act

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.

Changes in accounting policies and notes

No changes in IFRSs relevant to the 2025 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, 2025. 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

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.

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.

Significant accounting judgements

In preparing the financial statements, management is required to make judgements, apart from those involving estimates, that have the most significant effect on the amounts recognized in the financial statements.

The following are the significant judgements made by management in applying the Company's accounting policies:

Identification of cashgenerating units (CGUs)

Management applies judgement in identifying the appropriate cash generating units (CGUs) to which goodwill is allocated. This assessment requires judgement regarding how goodwill is monitored for internal management purposes and how the operations generate largely independent cash inflows.

Allocation of goodwill

Judgement is applied in allocating goodwill to CGUs or groups of CGUs that are expected to benefit from the synergies of the business combination. This includes assessing the level at which goodwill is managed and reviewed internally and ensuring consistency with the requirements of IAS 36.

Determination of whether indicators of impairment exist

Management exercises judgement in assessing whether indicators of impairment exist for goodwill and related CGUs. This assessment considers internal and external

factors, including changes in market conditions, operating performance, and strategic decisions affecting the underlying business.

Consolidation and significant influence

Management exercises judgement in assessing whether the Company controls, jointly controls, or has significant influence over other entities. This assessment is based on an evaluation of voting rights, contractual arrangements, and the ability to direct relevant activities.

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 for these services is accounted for in accordance with IFRS 15 Revenue from contract with customers

The Company recognises revenue when (or as) it satisfies a performance obligation by transferring a promised service to a customer, at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those services. This is typically measured by

- Time incurred (hours worked) or number of transaction processed based on the agreement
- Straight-line recognition for fixed-fee recurring services (e.g. monthly accounting services excluding tax and statutory reporting), as this best reflects the transfer of services to the customer.

For services that represent a distinct deliverable (e.g. completion of a specific report or advisory engagement), revenue is recognised at a point in time when the agreed deliverable has been provided to the customer.

Tech services that is sale of licenses is recognised over the license period

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 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

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.

NOTE 2 - GENERAL INFORMATION

Financial Risk Management

The Group is exposed to financial risks through its operations, primarily arising from foreign exchange risk, credit risk, liquidity risk and interest rate risk. The Group's overall risk management framework focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Group's financial performance and cash flows.

Financial risk management is carried out in accordance with policies approved by the Board of Directors. The Group does not engage in speculative financial transactions.

Foreign Exchange Risk

The Group operates through subsidiaries in several countries, and is therefore exposed to foreign exchange risk, mainly related to fluctuations in exchange rates between NOK and foreign currencies. The most significant exposure arises from net investments in foreign subsidiaries and from intercompany balances denominated in foreign currencies.

Foreign currency transactions are primarily related to management fees, shared service charges and salary costs. Exchange rate differences arising on settlement of such transactions are recognised in profit or loss. Translation differences arising from the consolidation of foreign subsidiaries are recognised in other comprehensive income and accumulated in equity as translation differences.

The Group does not currently use derivative financial instruments to hedge foreign exchange exposure. Management continuously evaluates the cost-benefit of implementing hedging arrangements as the scale of foreign operations develops.

Credit Risk

Credit risk represents the risk of financial loss to the Group if a customer or counterparty fails to meet its contractual obligations. The Group's credit risk primarily relates to trade receivables arising from the provision of professional services.

The customer base mainly consists of established corporate clients. Credit risk is considered limited due to:

Short invoicing and payment cycles

Advance billing or monthly billing practices

The Group does not hold any material collateral. Expected credit losses are recognised in accordance with IFRS 9, based on historical loss experience and forward-looking information. Historically, realised credit losses have been low.

Liquidity Risk

Liquidity risk is the risk that the Group will encounter difficulty in meeting its financial obligations as they fall due. The Group's liquidity risk arises primarily from operating expenses, lease liabilities and settlement of trade payables.

The Group seeks to maintain sufficient liquidity through:

Positive operating cash flows

Cash and cash equivalents

Committed credit facilities, where applicable

Cash flow forecasts are prepared on a regular basis to ensure that the Group has adequate liquidity to meet its obligations. The Group has not experienced any material liquidity constraints during the reporting period.

NOTE 2 - GENERAL INFORMATION CONTINUE

Interest Rate Risk

Interest rate risk relates to the risk that changes in market interest rates will affect the Group's financial performance. The Group's exposure to interest rate risk relates to the bond loan and interest-bearing lease liabilities and, where applicable, bank deposits or overdraft facilities.

As the Group does not have significant variable-rate borrowings, changes in market interest rates are not expected to have a material impact on profit or loss.

Interest rate sensitivity analysis

The table below shows a reasonably possible parallel shift of ± 1.0 percentage point in market interest rates at the reporting date, with all other variables held constant.

| (Amount in NOK million) | Increase in interest rate +1.0% | Decrease in interest rate -1.0% |
|----------------------------|------------------------------------|------------------------------------|
| Impact on profit/(loss) | -19,19 | 19,19 |
| Impact on equity | -19,19 | 19,19 |

NOTE 3 - SEGMENTS

The Group's operating segments are identified based on internal reports that are regularly reviewed by the Chief Operating Decision Maker (CODM) in order to allocate resources and assess performance.

The Group's CODM is the executive management team.

The Group has identified the following reportable operating segments, which reflect the Group's management structure and internal reporting. Norway, Legal and International.

These segments derive their revenues primarily from fees for professional services.

Basis of measurement

Segment information is presented using the same accounting principles as applied in the consolidated financial statements, except that certain centrally managed items are not allocated to segments.

The Group evaluates segment performance based on EBITDA, which is measured as earnings before net financial items and income tax.

In 2024 and until the autumn 2025 Aider had one segment related to the accounting, payroll and advising services in Norway. Therefore, no comparable figures are relevant.

After acquisition of Aider Legal, Aider Poland and several companies in Sweden, Aider has three operating segments: Aider Norway, Aider International and Aider Legal. Other represents group functions not allocated to segments

The tables below shows results in the period the acquired entities has been a part of the Group.

Segment results 2025

| Amounts in NOK 1000 | External revenue | Internal revenue | COGS | Personnel costs | Other operating costs | EBITDA |
|---------------------|------------------|------------------|-----------------|-------------------|-----------------------|----------------|
| Norway | 1 854 514 | 80 356 | -185 699 | -1 247 246 | -414 576 | 87 349 |
| Legal | 19 134 | 758 | -872 | -11 434 | -4 201 | 3 385 |
| International | 98 627 | 2 182 | -3 237 | -58 709 | -41 338 | -2 475 |
| Other | - | - | - | - | - | - |
| Elimination | 200 | -83 296 | - | - | 153 713 | 70 617 |
| Total | 1 972 476 | - | -189 808 | -1 317 389 | -306 402 | 158 876 |

Segment results 2024

| Amounts in NOK 1000 | External revenue | Internal revenue | COGS | Personell costs | Other operating costs | EBITDA |
|---------------------|------------------|------------------|-----------------|-----------------|-----------------------|----------------|
| Norway | 1 339 606 | - | -152 250 | -874 384 | -140 771 | 172 201 |
| Total | 1 339 606 | - | -152 250 | -874 384 | -140 771 | 172 201 |

Reconciliation from operating profit to EBITDA

| Amounts in NOK 1000 | 2025 | 2024 |
|---------------------------------|----------------|----------------|
| Operating profit | 53 567 | 100 468 |
| Depreciations and amortisations | 105 309 | 71 734 |
| EBITDA | 158 876 | 172 201 |

NOTE 3 - SEGMENTS CONTINUE

Segment assets and liabilities

| Amounts in NOK 1000 | 2025 | | 2024 | |
|------------------------|------------------|------------------|------------------|------------------|
| | Non current | Total assets | Non current | Total assets |
| Norway | 3 046 869 | 3 823 821 | 2 140 062 | 2 902 556 |
| Legal | 197 338 | 253 330 | - | - |
| International | 66 198 | 133 537 | - | - |
| Other | - | - | - | - |
| Elimination | 107 898 | 48 266 | - | - |
| Total | 3 418 304 | 4 258 953 | 2 140 062 | 2 902 556 |

Segment assets include goodwill, property, plant and equipment, and working capital items directly attributable to each segment.

Entity-wide disclosures

Information about products and services

The Group's revenues are derived from fees from professional services.

Geographical information

| Amounts in NOK 1000 | 2025 | 2024 |
|------------------------|------------------|------------------|
| Norway | 1 879 381 | 1 339 606 |
| Sweden | 14 388 | - |
| Denmark | 88 | - |
| Poland | 78 619 | - |
| Total | 1 972 476 | 1 339 606 |

Major customers

No single external customer accounted for 10% or more of the Group's total revenue during the year.

NOTE 4 - PAYROLL COSTS, NUMBER OF EMPLOYEES, ALLOWANCE, LOANS TO EMPLOYEES

| Amounts in NOK 1000 | 2025 | 2024 |
|---------------------------------|------------------|----------------|
| Salaries | 1 036 148 | 712 014 |
| Social security tax | 161 105 | 102 710 |
| Pensions costs | 51 137 | 36 596 |
| Other benefits | 104 928 | 32 108 |
| Capitized personnel costs | -35 930 | -9 045 |
| Total personell expenses | 1 317 389 | 874 383 |
| Number of full time employees | 1 774 | 1 039 |

Key management compensation

The table below outlines management compensation for 2024 and 2025 by categories, The figures presented in each category are the total amounts for both the the CEO and management team.

| Amounts in NOK 1000 | 2025 | 2024* (CEO) |
|---------------------------|---------------|--------------|
| Base salary 1) | 9 670 | 2 465 |
| Benefits 2) | 308 | 1 099 |
| Incentive plan 3) | 878 | |
| Pension 4)) | 382 | 47 |
| Total compensation | 11 238 | 3 611 |

* The group management was established in 2025, 2024 represents the compensation to the CEO

- 1) Base salary includes holiday pay
- 2) Include car allowance, insurance, mobile phones and broadband subscription
- 3) See below
- 4) Pension compensation plan. There is no benefit plans

In addition to the above, the fees to the board of directors amounted to NOK 150.000 in 2025 and NOK 0 in 2024.

The CEO is employed in Aider AS. In 2024 and until 2025 holding companies owned by the CEO ; Board of directors and other related parties from the parent company Aider Konsern have been given loan and securities . By year end 2025 the Group CEO had a loan of NOK 360,000 in relation to the share-based incentive program in the group. The loan has an interest of 5%.

Share-based incentive program

The Company operates share-based incentive arrangements for senior employees through investments in ManCo shares and MIP shares.

ManCo shares represent indirect ownership in the group's management company and are primarily held by partners and senior executives, while Management Insetive Program (MIP) shares are offered to a broader group of key personnel under a structured incentive program.

MIP shares are partly financed through non-recourse loans granted by group companies, whereas ManCo shares are generally funded through direct equity investments.

NOTE 5 - LEASES

The group have lease agreements mainly for offices, office equipment and vehicles.

Amounts in NOK 1.000

| Right of use assets | 2025 | 2024 |
|--|----------------|----------------|
| Balance at 01 January | 189 862 | 118 109 |
| Depreciations | -61 442 | -46 410 |
| Additions | 80 271 | 106 210 |
| Adjustments | 20 503 | 11 953 |
| Effects of changes in foreign exchange | 355 | - |
| Balance at 31 December | 229 549 | 189 862 |

The right of use assets consist of the following assets

| Book value at year end | 2025 | 2024 |
|------------------------|----------------|----------------|
| Land and bulidings | 222 371 | 182 528 |
| Equipment | 5 750 | 6 964 |
| Motor Vehicles | 1 428 | 370 |
| Total | 229 549 | 189 862 |

Lease liabilities

At year end 2025

| Maturity analysis - contractual undiscounted cash flows | Liabilities | Financial sublease payments |
|--|----------------|-----------------------------|
| Less than one year | 80 291 | -1 977 |
| One to five years | 172 978 | -1 255 |
| More than five years | 31 528 | - |
| Total undiscounted lease liabilities at 31 December 2025 | 281 565 | -3 232 |
| Lease liabilities included in the statement of financial position at 31 December 2025 | 243 100 | -3 052 |
| Current | 65 915 | -1 826 |
| Non-current | 177 185 | -1 226 |

| Amounts recognised in profit or loss | 2025 | 2024 |
|---|--------|--------|
| Interest on lease liabilities | 14 343 | 10 247 |
| Depreciation of right-of-use assets | 61 442 | 46 410 |
| Gains (-) and losses (+) due to terminations, purchases, impairments, and other changes | -247 | -3 752 |
| Income from operating subleases | -181 | -213 |
| Expenses relating to short-term leases | 2 079 | 1 928 |

| Amounts recognised in the statement of cash flow | 2025 |
|--|--------|
| Total cash outflow for leases | 73 445 |
| Total cash inflow for subleases | -2 785 |

NOTE 6 - PROPERTY, PLANT AND EQUIPMENT

Accumulated cost

| Amounts in NOK 1000 | Property, plant and equipment | Right of use assets | Total |
|--|----------------------------------|---------------------|----------------|
| Balance at 01 January 2024 | 18 788 | 154 442 | 173 230 |
| Acquisitions through business combinations | 4 997 | 44 193 | 49 190 |
| Additions | 6 796 | 62 018 | 68 814 |
| Adjustments | - | 11 953 | 11 953 |
| Disposals | -822 | -5 020 | -5 842 |
| Effects of movements in exchange rates | - | - | - |
| Balance at 31 December 2024 | 29 759 | 267 586 | 297 345 |

| Amounts in NOK 1000 | Property, plant and equipment | Right of use assets | Total |
|--|----------------------------------|---------------------|----------------|
| Balance at 01 January 2025 | 29 759 | 267 586 | 297 345 |
| Acquisitions through business combinations | 15 404 | 77 556 | 92 960 |
| Additions | 13 344 | 17 270 | 30 614 |
| Adjustments | - | 5 949 | 5 949 |
| Disposal of residual values | - | -22 714 | -22 714 |
| Effects of movements in exchange rates | - | 402 | 402 |
| Balance at 31 December 2025 | 58 507 | 346 049 | 404 556 |

NOTE 8 - IMPAIRMENT TEST

Goodwill is tested for impairment annually, and whenever there is an indication that the carrying amount may be impaired. Goodwill is allocated to cash-generating units (“CGUs”) that are expected to benefit from the synergies of the business combinations in which the goodwill arose.

The Group’s CGUs represent the lowest level at which goodwill is monitored for internal management purposes and do not exceed the operating segment level.

Allocation of goodwill to CGUs

At 31 December 2025, goodwill was allocated as follows:

| CGU (NOK millions) | Goodwill | |
|-----------------------|--------------|--------------|
| | 2025 | 2024 |
| Norway | 2 505 | 1 755 |
| Legal | 151 | - |
| International | 208 | - |
| Total goodwill | 2 864 | 1 755 |

Basis for impairment testing

The recoverable amount of each CGU has been determined based on value in use, calculated using discounted cash flow projections derived from management-approved budgets covering a five-year period.

Cash flows beyond the forecast period are extrapolated using a terminal growth rate that does not exceed the long-term average growth rate for the relevant market.

The impairment test compares the recoverable amount of each CGU with its carrying amount, including allocated goodwill.

Key assumptions

The key assumptions used in the impairment tests are as follows:

Discount rate (after -tax): 9.5%–10.5%

The discount rate reflects management’s estimate of the weighted average cost of capital, adjusted for CGU-specific risks.

Terminal growth rate: 2.0%

The growth rate reflects long-term expected inflation and market growth.

EBITDA margins: Based on historical performance and expected market developments.

Management believes that the assumptions used are reasonable and consistent with external market data.

NOTE 8 - IMPAIRMENT TEST CONTINUE

Sensitivity analysis

Management has performed sensitivity analyses on the key assumptions used in the impairment tests. The analysis indicates that:

- A 1 percentage point increase in the discount rate, or
- A 1 percentage point decrease in the terminal growth rate

would not cause the carrying amount of any CGU to exceed its recoverable amount.

Accordingly, no impairment of goodwill has been recognised for the year ended 31 December 2025.

NOTE 9 - OTHER OPERATING COST AND AUDIT EXPENSE

Other operating costs

| Amounts in NOK 1000 | 2025 | 2024 |
|--|----------------|----------------|
| Audit, consultancy and legal fees | 70 696 | 30 074 |
| Other office costs including short term rent | 29 178 | 24 044 |
| Costs for software and IT equipment | 74 574 | 37 087 |
| Training expenses | 8 683 | 10 226 |
| Advertising and sales costs | 21 551 | 8 847 |
| Loss on accounts receivable | 10 423 | 2 965 |
| Other expenses | 91 299 | 27 529 |
| Total other operating costs | 306 402 | 140 774 |

Audit , consulting and legal fees includes transasction costs of NOK 45,9 mill and 6 mill for 2025 and 2024 respectively

Audit expenses

| Amounts in NOK 1000 | 2025 | 2024 |
|------------------------|--------------|--------------|
| Audit services | 3 563 | 2 499 |
| Other services | 147 | 158 |
| Total | 3 710 | 2 657 |

NOTE 10 - ACCOUNTS RECEIVABLE

| Amounts in NOK 1000 | 2025 | 2024 |
|--|----------------|----------------|
| Accounts receivables | 325 122 | 242 400 |
| Allowance for bad debt. | -7 028 | -5 190 |
| Net Account receivable | 318 094 | 237 210 |
| Account receivable on the balance sheet date | 325 122 | |
| of which due less than 30 days | 290 267 | |
| of which due 30-90 days | 19 053 | |
| of which due over 90 days | 15 802 | |
| Actual losses on accounts receivable | 6 574 | 6 434 |

NOTE 11 - LONG TERM INTEREST BEARING DEBT

Long-term debt is due in 2028

| Amounts in NOK 1000 | Currency | Maturity | Drawn Amount |
|---------------------|----------|------------|--------------|
| Bond | NOK | 05.09.2028 | 2 070 000 |

Bond terms

Aider Konsern has an outstanding bond of MNOK 2,070, where it can tap up to MNOK 2,250. The bond carries an interest rate of 4.15% + NIBOR, and the principal shall be paid in full on the maturity date. The bond has one covenant relating to minimum liquidity. The company must at all times have the higher of MNOK 50 or 5% of the aggregate outstanding nominal bond amount in free liquidity. Aider complies with this covenant requirement. In order for Aider Konsern to tap the bond, the company must satisfy an incurrence test of a 4.5x leverage ratio.

| Cash covenant | 31.12.2025 |
|--|----------------|
| Cash and cash equivalents | 448 123 |
| Overdraft facility | 100 000 |
| Free liquidity | 548 123 |
| Covenant requirement, highest of NOK 50m or 5% of bond | 103 500 |
| Over/under coverage | 444 623 |

| Leverage Ratio: NIBD to EBITDA, post Baker Tilly DK transaction | 31.01.2026 |
|---|------------------|
| Debt Leverage | |
| Outstanding bond loan | 2 070 000 |
| Other interest-bearing debt* | 385 539 |
| Total interest-bearing liabilities | 2 455 539 |
| Cash and cash equivalents** | 183 081 |
| Net interest-bearing debt | 2 272 458 |
| EBITDAA LTM with identified synergies*** | 431 652 |
| EBITDAA LTM used for incurrence test computation**** | 275 922 |
| NIBD to EBITDA, bond-terms with one-off/cost-adjustments caps of 10% | 8,2 |
| NIBD to EBITDA, assuming no caps on oneoff/cost-adjustments | 5,3 |

* Including credit acquisition facility in DNB and debt acquired in Baker Tilly DK transaction. Excluding debt in Aider Legal

** Post closing payments for Baker Tilly DK and loan to Aider Legal

*** EBITDAA LTM is based upon pro-forma figures for 2025 with NGAAP treatment of leases, excluding Aider Legal, but including Baker Tilly DK

**** EBITDAA LTM according to the bond-terms where oneoff items and synergies/cost-adjustments are capped at 10%, respectively

NOTE 12 - INVESTMENTS IN SUBSIDIARIES

The table below is an overview of the companies in the Group as of 31 December 2025

| Company | Office | Ownership | Voting share |
|------------------------------------|--|-----------|--------------|
| Aider AS | Karl Johans gate 37, 0162 Oslo Norge | 100 % | 100 % |
| Acceptor Revisjon AS | c/o Aider AS, Lars Hilles gate 30, 5008 Bergen Norge | 100 % | 100 % |
| Advokatfirmaet Aider Legal AS | Karl Johans gate 37, 0162 Oslo Norge | 100 % | 100 % |
| Advokatfirmaet Strandenæs AS | Munkedamsveien 3B, 0161 Oslo Norge | 100 % | 100 % |
| Aider Danmark ApS | Oven Bæltet 11, 5500 Middelfart Danmark | 100 % | 100 % |
| Aider Gjøvik AS | Damvegen 8, 2827 Hunndalen Norge | 100 % | 100 % |
| Aider Legal Holding AS | Karl Johans gate 37, 0162 Oslo Norge | 100 % | 100 % |
| Aider Polen | ul. Towarowa 7, 00-839 Warszawa Polen | 100 % | 100 % |
| Aredi Sverige AB | Östra Hamngatan 29, 411 10 Göteborg Sverige | 100 % | 100 % |
| Arinto Regnskap AS | Karl Johans gate 37, 0162 Oslo Norge | 100 % | 100 % |
| Ascender AS | Hieronymus Heyerdahls gate 1, 0160 Oslo Norge | 100 % | 100 % |
| Axera Business Management AS | Tordenskiolds gate 10, 0160 Oslo Norge | 100 % | 100 % |
| Bedre Økonomitjenester AS | Ole Tobias Olsens gate 7, 8622 Mo i Rana Norge | 100 % | 100 % |
| Bedriftspartner AS | Strandgata 30, 8656 Mosjøen Norge | 100 % | 100 % |
| Business Control Partner Norden AB | Krokslätts Fabriker 30, 431 37 Mölndal Sverige | 100 % | 100 % |
| Causa Nord AS | C.M. Havigs gate 21, 8656 Mosjøen Norge | 100 % | 100 % |
| Collegium Økonomi AS | Øvre Kråkenes 17, 5152 Bønes Norge | 100 % | 100 % |
| Economybyrå Sweden AB | Fredriksbergsvägen 1B, 521 44 Falköping Sverige | 100 % | 100 % |
| Ecount Haugesund AS | Norevegen 7, 5542 Karmsund Norge | 100 % | 100 % |
| EC-Time AB | Kyrkogatan 29, 803 11 Gävle Sverige | 100 % | 100 % |
| Emisoft AS | Inger Bang Lunds vei 16, 5059 Bergen Norge | 100 % | 100 % |
| Emonkey AS | Angerstveien 23B, 1349 Rykkinn Norge | 100 % | 100 % |
| Folde Regnskap og Rådgivning AS | Vestre Rosten 69, 7072 Heimdal Norge | 100 % | 100 % |
| Fryd Regnskap AS | Melkevegen 13, 3919 Porsgrunn Norge | 100 % | 100 % |
| Hagel AS | Hagellia 6, 5914 Isdalstø Norge | 100 % | 100 % |
| Haugerud Regnskapskontor AS | Merdevegen 1, 3676 Notodden Norge | 100 % | 100 % |
| Magnus Advisory AS | Kanalsletta 4, 4033 Stavanger Norge | 100 % | 100 % |
| MyPeople AS | Karl Johans gate 37B, 0162 Oslo Norge | 100 % | 100 % |
| Regnskap Sør AS | Gustav Vigelands vei 39, 4514 Mandal Norge | 100 % | 100 % |

NOTE 12 - INVESTMENTS IN SUBSIDIARIES CONTINUE

| Company | Office | Ownership | Voting share |
|-------------------------------|---|-----------|--------------|
| Regnskapsholding AS | Bedriftsvegen 96, 3735 Skien Norge | 100 % | 100 % |
| Regnskapssenteret AS | Havnegata 29, 8900 Brønnøysund Norge | 100 % | 100 % |
| Råd & Regnskap Sotra AS | Grønamyrvegen 4, 5353 Straume Norge | 100 % | 100 % |
| Sipak Regnskap og Økonomi AS | Bedriftsvegen 96, 3735 Skien Norge | 100 % | 100 % |
| Styringsgruppen Regnskap AS | Skippergata 17, 4611 Kristiansand S Norge | 100 % | 100 % |
| Tinn Regnskap & Rådgivning AS | Sam Eydes gate 93A, 3660 Rjukan Norge | 100 % | 100 % |
| Total-Regnskap AS | Kvina, 8752 Konsvikosen Norge | 100 % | 100 % |
| Västsvenska Lönekonsulter AB | Södra Hamnen 31, 471 32 Skärhamn Sverige | 100 % | 100 % |
| Økonomi-Fokus AS | Numedalstunet 5, 3628 Veggli Norge | 100 % | 100 % |

| Investment in associated companies | Office | Ownership | Voting share |
|------------------------------------|--------------------------------|-----------|--------------|
| Gripr AS | Rådhusgata 15, 3211 Sandefjord | 24 % | 24 % |
| Adminflow AS | Sandakerveien 138, 0484 Oslo | 25 % | 25 % |

NOTE 13 - SPECIFICATION OF FINANCIAL ITEMS

| Specification of financial items. Amounts in NOK 1.000 | 2025 | 2024 |
|--|-----------------|-----------------|
| Interest Income | 29 309 | 25 777 |
| Other financial income | 12 962 | 7 412 |
| Results from associated companies | -1 701 | -850 |
| Interest expense | -187 517 | -186 950 |
| Other financial expenses | -10 648 | -14 249 |
| Net financial expenses | -157 595 | -168 860 |

NOTE 14 - TAX

Amounts in NOK 1.000

| Specification of the tax expense for the year | 2025 | 2024 |
|---|----------------|----------------|
| Income taxes | 3 258 | 281 |
| Change deferred tax | -20 104 | -13 628 |
| Total taxes in the P&L | -16 846 | -13 347 |

| Summary of temporary differences making up the basis for the deferred tax asset/liability (gross amounts) | 2025 | 2024 |
|---|----------------|---------------|
| Current assets/liabilities | -3 392 | 2 504 |
| Fixed assets / long term liabilities | 2 199 | -10 155 |
| Deferred tax liability | 105 220 | 65 195 |
| Other temporary differences | 28 750 | -21 834 |
| Net temporary differences | 132 777 | 35 710 |
| Differences not included in deferred tax asset / liability | - | - |
| Basis for calculating tax asset/liability | 132 777 | 35 710 |
| Net (-) deferred tax asset/ (+) deferred tax liability | 29 211 | 7 856 |
| Deferred tax asset | 30 595 | 7 856 |
| Deferred tax liability | -1 384 | |

| Reconciliation of tax expense | 2025 | 2024 |
|---|----------------|----------------|
| Result before taxes | -104 028 | -68 392 |
| Tax rate * result before taxes | -22 886 | -15 046 |
| Permanent differences | 9 109 | 14 731 |
| Difference in tax rates | -104 | - |
| Amortization of excess values | -2 738 | - |
| Use of tax losses carried forward previous not recognised | -891 | -8 754 |
| Other differences | 664 | -4 278 |
| Tax expense for the period | -16 846 | -13 347 |
| Effective tax rate in % | | |

| Tax losses carried forward, expiration date | 2025 | 2024 |
|---|----------------|---------------|
| Not time-limited | 105 220 | 65 195 |
| Sum | 105 220 | 65 195 |
| Of which deferred tax assets have been recognised | - | - |

NOTE 15 - SHAREHOLDER INFORMATION

| Share capital | Number outstanding | Face Value | Carrying value |
|-----------------|--------------------|-------------|------------------|
| Ordinary shares | 1 250 000 | 2,00 | 2 500 000 |
| Total | 1 250 000 | 2,00 | 2 500 000 |

The share capital is owned by the following shareholders:

| Shareholders: | Number of shares | Ownership |
|-------------------------------|---------------------|--------------|
| Aider Group AS | 1 250 000,00 | 100 % |
| Total number of shares | 1 250 000,00 | 100 % |

NOTE 16 - BUSINESS COMBINATION

Aider Konsern has acquired the following companies in 2025 and one significant acquisition in 2026

- Triangle Regnskap AS 16.01.2025
- Emonkey AS 06.02.2025
- Acceptor Revisjon AS 02.01.2025
- Arinto Regnskap AS 31.03.2025
- Standout AS 31.03.2025
- Danmark ApS 06.05.2025
- Økonomi-Fokus AS 04.04.2025
- MyPeople AS 09.04.2025
- Axera Business Management AS 11.04.2025
- Centera Regnskap AS 16.05.2025
- Total Økonomistyring AS 16.05.2025
- Total Økonomistyring Sandnes AS 16.05.2025
- Total Økonomistyring Stavanger AS 16.05.2025
- Bedriftspartner AS 11.07.2025
- Regnskapscenteret AS 11.07.2025
- Total-Regnskap AS 15.07.2025
- MDDP Outsourcing Polska SP. Z O.O. 13.08.2025
- Emisoft AS 25.08.2025
- Business Control Partner AB 01.09.2025
- EC-Time AB 08.09.2025
- Bryne Regnskap AS 11.09.2025
- Haugerud Regnskapskontor AS 24.09.2025
- Cumulus Økonomi AS 30.09.2025
- Trio Økonomi AS 06.10.2025
- Advokatfirmaet Strandenæs AS 06.10.2025
- Hagem AS 09.10.2025
- Magnus Legal AS 30.10.2025
- Magnus Advisory AS 30.10.2025
- Fryd Regnskap AS 05.11.2025
- Folde Regnskap AS 11.12.2025
- Sipak Regnskap og økonomi AS (Regnskapsholding AS) 15.12.2025
- Bedre Økonomitjenester AS 15.12.2025
- Collegium Økonomi AS 15.12.2025
- Regnskap Sør AS 15.12.2025
- Västsvenska Lönekonsulter AB 15.12.2025
- Economybyrå Sweden AB 15.12.2025
- Baker Tilly DK 16.02.26 (not included below)

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

| Amounts in NOK 1000 | Fair value recognized on acquisition | |
|--|--------------------------------------|----------------|
| | 31.12.2025 | 31.12.2024 |
| Assets | | |
| Property, plants and equipment | 15 404 | 24 429 |
| Right-of-use assets | 80 271 | 44 193 |
| Cash and cash equivalents | 117 910 | 103 665 |
| Deferred tax assets | 2 659 | 1 241 |
| Receivables | 155 326 | 124 500 |
| Total | 371 571 | 298 028 |
| Liabilities | | |
| Accounts payables | 14 273 | 16 146 |
| Other current liabilities | 96 557 | 116 396 |
| Public duties payable | 38 706 | 59 522 |
| Lease liabilities | 80 271 | 44 193 |
| Deferred tax | 493 | 9 683 |
| Sum | 230 300 | 245 940 |
| Net identifiable assets and liabilities at fair value | 141 271 | 52 088 |
| Goodwill | 1 109 557 | 859 729 |
| Customer contracts | 74 406 | 49 228 |
| Purchase price | 1 308 505 | 961 046 |
| Share issued, at fair value | 505 901 | 499 615 |
| Cash | 802 605 | 461 370 |
| Transaction costs | 0 | 61 |
| Total consideration | 1 308 505 | 961 046 |

The table does not include Baker Tilly DK acquired 16.02.26

NOTE 16 - BUSINESS COMBINATION CONTINUE

| Amount in NOK 1000 | Fair value recognized on acquisition | |
|--|--------------------------------------|----------------|
| | 31.12.2025 | 31.12.2024 |
| Paid in cash | 802 605 | 461 369 |
| Cash received | 117 910 | 103 665 |
| Net decrease/(increase) in cash | 684 694 | 357 704 |

The table do not include Baker Tilly DK acquired 16.02.26

Identification of significant acquisitions

Management has assessed acquisitions completed during the year and identified those that are individually material due to size, strategic importance, or impact on the Group's financial position and performance.

Overview of significant acquisitions

| Acquired company | Country | Strategic rationale | Ownership acquired | Acquisition date |
|------------------------------------|---------|----------------------|--------------------|------------------|
| MDDP Outsourcing Polska SP. Z O.O. | Poland | Strengthens regional | 100 % | 13.08.2025 |
| Baker Tilly DK | Denmark | Expands Nordic | 100 % | 16.02.2026 |

Purchase consideration

| Amounts in NOK 1000 | MDDP Outsourcing Polska SP. Z O.O. | Baker Tilly DK |
|---------------------------------------|---|----------------|
| Cash consideration | 346 554 | 189 504 |
| Equity instruments issued | 204 843 | 249 750 |
| Contingent consideration (fair value) | - | |
| Total consideration | 551 397 | 439 254 |

The consideration transferred was measured at fair value at the acquisition date. Contingent consideration is recognized and subsequently measured in accordance with IFRS 9.

Fair value of identifiable assets and liabilities

| Amounts in NOK 1000 | MDDP Outsourcing Polska SP. Z O.O. | Baker Tilly DK |
|--|---|----------------|
| Customer contracts / intangible assets | 52 131 | 52 549 |
| Property, plant and equipment | 12 365 | 5 306 |
| Right-of-use assets | 36 260 | 26 676 |
| Receivables and other current assets | 28 079 | 149 460 |
| Cash and cash equivalents | 8 067 | 2 609 |
| Deferred tax liabilities | 476 | 21 657 |
| Other liabilities | 23 179 | 217 388 |
| Net identifiable assets | 76 986 | -2 445 |
| Goodwill | 474 411 | 441 699 |

NOTE 16 - BUSINESS COMBINATION CONTINUE

Goodwill

Goodwill recognized in connection with the acquisitions represents expected synergies, workforce competencies, and future growth opportunities that do not qualify for separate recognition.

Goodwill is allocated to relevant cash-generating units and tested annually for impairment.

Impact on cash flows

Cash outflows from acquisitions are presented net of cash acquired with the subsidiaries in the consolidated statement of cash flows. Gross and net cash effects are disclosed in this note. (This presentation is consistent with interim and annual disclosures.)

Contribution to Group results

From the acquisition dates until year-end, the acquired businesses contributed the following to the Group:

| Amounts in NOK 1000 | Revenue | Profit / (loss) |
|------------------------------------|---------|-----------------|
| MDDP Outsourcing Polska SP. Z O.O. | 78 700 | -4 480 |

Pro forma revenue and profit or loss (unaudited)

The pro forma information presented below illustrates the impact of the acquisitions completed during the year as if the acquisitions had been completed on 1 January 2025. The pro forma information is presented for illustrative purposes only and does not purport to represent the actual results that would have occurred, nor is it indicative of future performance.

| Amounts in NOK 1000 | Group reported | Pro forma adjustments | Group pro forma |
|------------------------|-------------------|--------------------------|-----------------|
| Revenue | 1 972 476 | 450 957 | 2 423 433 |
| Operating profit | 53 567 | 86 275 | 139 842 |

NOTE 17 - SHORT TERM RECEIVABLE AND SHORT TERM LIABILITIES

| Amounts in NOK 1000 | 31.12.2025 | 31.12.2024 |
|---|----------------|----------------|
| Amounts in NOK 1000 | 32 712 | 14 105 |
| SkatteFUNN | 3 565 | 1 537 |
| Other short term receivables | 37 450 | 16 148 |
| Total other short term receivables | 73 726 | 31 790 |
| Accrued costs | 19 187 | 16 854 |
| Accrued payroll costs | 129 799 | 114 017 |
| Debt in relation to acquisitions | 10 675 | 9 377 |
| Other short term debt | 17 874 | 15 701 |
| Total other short term liabilities | 177 535 | 155 949 |

NOTE 18 - FINANCIAL INSTRUMENTS

| Amounts in NOK 1000 | Financial instruments at amortised cost | Total |
|--|---|------------------|
| Assets | | |
| Debt instruments | | |
| Bonds | 4 069 | 4 069 |
| Accounts receivable | 318 094 | 318 094 |
| Cash and cash equivalents | 448 123 | 448 123 |
| Total Financial assets | 770 286 | 770 286 |
| Liabilities | | |
| Interest bearing loans and borrowings | | |
| Bond | 2 070 000 | 2 070 000 |
| Bank loans | 390 444 | 390 444 |
| Derivatives | | |
| Foreign exchange forward contracts | - | - |
| Interest rate swap | - | - |
| Other financial liabilities | | |
| Trade and other payables | 597 393 | 597 393 |
| Total financial liabilities | 2 460 444 | 987 837 |
| 31.12.2024 | | |
| Assets | | |
| Debt instruments | | |
| Bonds | 20 490 | 20 490 |
| Accounts receivable | 237 211 | 237 211 |
| Cash and cash equivalents | 493 503 | 493 503 |
| Total Financial assets | 751 204 | 751 204 |
| Liabilities | | |
| Interest bearing loans and borrowings | | |
| Bond | 1 564 901 | 1 564 901 |
| Bank loans | 853 | 853 |
| Lease liabilities | 197 938 | 197 938 |
| Derivatives | | |
| Foreign exchange forward contracts | - | - |
| Interest rate swap | - | - |
| Other financial liabilities | | |
| Trade and other payables | 570 502 | 570 502 |
| Total financial liabilities | 2 334 194 | 2 334 194 |

NOTE 18 - FINANCIAL INSTRUMENTS CONTINUE

| Amounts in NOK 1000 | 1 January 2025 | Cash flow | New leases | Other | 31 December 2025 |
|--|------------------|----------------|---------------|----------|---------------------|
| Current interest bearing loans and borrowings (excluding items listed below) | 1 565 754 | 894 690 | - | - | 2 460 444 |
| Current lease liabilities | 52 768 | - | 13 147 | - | 65 915 |
| Non-current interest-bearing loans and borrowings (excluding items listed below) | 570 502 | 26 891 | - | - | 597 393 |
| Non-current lease liabilities | 145 170 | - | 32 015 | - | 177 185 |
| Derivatives | - | - | - | - | - |
| Total liabilities from financing activities | 2 334 194 | 921 581 | 45 162 | - | 3 300 937 |

NOTE 19 - CONTRACTUAL COMMITMENTS

| Amounts in NOK 1000 | 2026 | 2027 | 2028 |
|-------------------------------|---------|-------|-------|
| IT related agreements | 22 604 | 4 070 | 4 070 |
| Other contractual obligations | 9 000 | - | - |
| Committed investments | 360 000 | - | - |

IT related agreements relates primarily to subscription to different IT systems including accounting systems. Committed investment relates to the cash consideration acquisitions of Baker Tilly (see note 16) in 2026 and for other agreed acquisition.

NOTE 20 - LEGAL PROCEEDING

The Group is subject to various claims, legal proceedings and disputes arising in the ordinary course of business. These matters may include, but are not limited to, contractual disputes, employment-related claims and other legal actions.

Where the Group has a present legal or constructive obligation as a result of past events and it is probable that an outflow of economic resources will be required to settle the obligation, and the amount can be reliably estimated, a provision is recognised in the statement of financial position in accordance with IAS 37. Provisions are measured at management's best estimate of the expenditure required to settle the obligation at the reporting date, taking into account risks and uncertainties.

For other claims and legal proceedings where an outflow of economic resources is possible but not probable, or where the amount cannot be measured reliably, no provision is recognised. Such matters are disclosed as contingent liabilities, unless the likelihood of an outflow is considered remote. As at the reporting date, management has assessed the outcome of all material claims and legal proceedings, based on available information and advice from external legal counsel. : Provisions of NOK 2,6 million have been recognised in respect of these matters, as management considers that either the likelihood of an outflow of economic resources is not probable or the amount of any potential obligation cannot be measured reliably at this stage Due to the inherent uncertainty involved in legal proceedings, the ultimate outcome may differ from management's assessment. However, management does not expect that the resolution of these matters will have a material adverse effect on the Group's financial position, performance or cash flows.

NOTE 21 - RELATED PARTY TRANSACTIONS

| Category | 2025 | 2024 | Description |
|--------------------------------|--------|---------|-----------------|
| Debt to Aider Holding | 18 500 | - | Short term loan |
| Convertible debt Aider Holding | 96 471 | 201 802 | See below |

Aider konsern has a convertible debt to Aider Holding in connection with issuance of shares in business combination. The convertible debt will be converted to equity in 2026. The loan is presented as Short-term convertible loans.

NOTE 22 - CASH AND CASH EQUIVALENTS

| Amounts in NOK 1000 | 2025 | 2024 |
|--------------------------|---------|---------|
| Cash | 448 123 | 493 503 |
| Of which restricted cash | 49 090 | 47 225 |

Restricted cash relates primarily to employee withholding tax. In addition to other restricted cash accounts.

NOTE 23 - SUBSEQUENT EVENTS

The group has completed the acquisition of Baker Tilly, see footnote 16 for further details in addition to Quality Consulting SLEK AB (Sweden) and Ground Frost (Polen).

PARENT COMPANY ACCOUNT AIDER KONSERN AS



INCOME STATEMENT

AIDER KONSERN AS

| INCOME STATEMENT (Amount in NOK 1000) | Note | YTD 2025 | YTD 2024 |
|--|------|----------------|----------------|
| Operating income | | | |
| Revenue | 3 | 12 378 | 9 520 |
| Other income | | 71 | - |
| Total operating income | | 12 449 | 9 520 |
| Operating expenses | | | |
| Personnel expenses | 4 | -171 | - |
| Other expenses | 5 | -46 690 | -23 227 |
| Depreciations and amortizations | 6 | -3 362 | -4 398 |
| Aider Group AS | | -50 223 | -27 626 |
| Operating profit | | -37 774 | -18 105 |
| Net financial items | 12 | -23 674 | -27 158 |
| Profit before tax | | -61 448 | -45 263 |
| Income taxes | 6 | 9 385 | 6 647 |
| Profit for the period | | -52 063 | -38 617 |

BALANCE SHEET

AIDER KONSERN AS

| ASSETS (Amounts in NOK 1000) | Note | 31.12.2025 | 31.12.2024 |
|---|------|------------------|------------------|
| Non-current assets | | | |
| Intangible assets | | | |
| Research and development | 3 | 1 580 | 4 943 |
| Deferred tax assets | 6 | 15 728 | 6 343 |
| Total intangible assets | | 17 308 | 11 286 |
| Non-current financial assets | | | |
| Investments in subsidiaries | 7 | 2 706 877 | 1 641 204 |
| Loan to group companies | | 13 310 | - |
| Investments in associated companies | 7 | 17 518 | 10 361 |
| Bonds and other receivables | | 240 | 20 493 |
| Total non-current financial assets | | 2 737 945 | 1 672 058 |
| Total non-current assets | | 2 755 253 | 1 683 345 |
| Current assets | | | |
| Accounts receivable | | 1 969 | - |
| Other current receivables | | 58 047 | 11 057 |
| Receivables from group companies | 2 | 318 994 | 195 850 |
| Cash and cash equivalents | 8 | 173 489 | 358 646 |
| Total current assets | | 552 499 | 565 553 |
| Total assets | | 3 307 752 | 2 248 898 |

BALANCE SHEET

AIDER KONSERN AS

| EQUITY AND LIABILITIES (Amounts in NOK 1000) | Note | 31.12.2025 | 31.12.2024 |
|--|-------|------------------|------------------|
| EQUITY | | | |
| Paid-in equity | | | |
| Share capital | 9 | 2 500 | 2 000 |
| Share Premium | 9 | 930 148 | 439 531 |
| Total paid-in equity | | 932 648 | 441 531 |
| Retained equity | | | |
| Losses brought forward/ other equity | 9 | -51 532 | 532 |
| Total retained equity, losses brought forward | | -51 532 | 532 |
| Total Equity | | 881 116 | 442 063 |
| LIABILITIES | | | |
| Non-current liabilities | | | |
| Interest bearing debt | 10,11 | 2 047 229 | 1 564 901 |
| Liabilities to financial institutions | 10,11 | 240 008 | - |
| Total non current liabilities | | 2 287 237 | 1 564 901 |
| Current liabilities | | | |
| Accounts payable | | 6 326 | 3 651 |
| Liabilities to group companies | 2 | 127 138 | 218 428 |
| Other current liabilities | | 5 935 | 19 856 |
| Total current liabilities | | 139 399 | 241 935 |
| Total liabilities | | 2 426 636 | 1 806 836 |
| Total equity and liabilities | | 3 307 752 | 2 248 898 |

OSLO, 20.04.2026

The Board of Director Aider Konsern AS

Knut Grotli
Chairman of the board

Christina Fahle
Board member

Patricia Olsson
Board member

Andreas Vik
CEO

STATEMENT OF EQUITY

AIDER KONSERN AS

| (Amounts sin NOK 1000) | Share capital | Share premium | Other equity/ losses brought forward | Total |
|--------------------------------|---------------|----------------|--------------------------------------|----------------|
| Equity 1 January 2024 | 1 000 | 44 566 | 38 869 | 84 435 |
| Result for the period | | | -38 337 | -38 337 |
| Capital increase | 1 000 | 394 965 | | 395 965 |
| Equity 31 December 2024 | 2 000 | 439 531 | 532 | 442 063 |
| Result for the period | | | -52 063 | -52 063 |
| Capital increase | 500 | 490 616 | | 491 116 |
| Equity 31 December 2025 | 2 500 | 930 147 | -51 531 | 881 116 |

CASH FLOW STATEMENT

AIDER KONSERN AS

| (Amounts in NOK 1000) | Note | 2025 | 2024 |
|---|------|-------------------|------------------|
| Operating activities | | | |
| Profit for the period before tax | | -61 448 | -45 263 |
| Depreciation and amortization | | 3 362 | 4 398 |
| Change in accounts receivables | | -1 969 | 443 |
| Change in accounts payables | | 2 675 | -13 020 |
| Change in group receivables and payables | | -227 744 | -88 666 |
| Change in other items | | -60 910 | -1 258 |
| Cash flow from operating activities | | -346 034 | -143 365 |
| Investment activities | | | |
| Aider Group AS | 7 | -1 065 673 | -929 550 |
| Investment in associated companies | | -7 157 | -6 047 |
| Sale of financial instruments | | 20 253 | 39 193 |
| Cash flow from investment activities | | -1 052 576 | -896 405 |
| Financing activities | | | |
| Proceeds from issuance of new long-term liabilities | 11 | 722 337 | 1 523 880 |
| Repayment of long term liability | | | -850 815 |
| Issuance of share capital | | 491 116 | 395 965 |
| Cash flow from financing activities | | 1 213 453 | 1 069 030 |
| Net change in cash and cash equivalents | | -185 157 | 29 262 |
| Cash and cash equivalents start of period | | 358 646 | 329 384 |
| Cash and cash equivalents end of period | | 173 489 | 358 646 |

NOTES TO CONSOLIDATED FINANCIAL STATEMENT

Accounting principles

The annual accounts have been prepared in conformity with Norwegian 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.

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 2 - RELATED PARTIES

Transactions between related parties are transaction between Aider Konsen AS at its subsidiaries and associated companies

| Amounts in NOK 1000 | 2025 | 2024 |
|------------------------|--------|-------|
| Reimbursements | 10 408 | 9 486 |
| Interest received | 1 004 | |

Receivable and payables to subsidiaries an related parties

| Amounts in NOK 1000 | 2025 | 2024 |
|--|----------------|----------------|
| Group contribution | 118 132 | 139 303 |
| Other receivables from Group Companies | 200 862 | 56 547 |
| Aider Group AS | 318 994 | 195 850 |
| Short -term liabilities | 127 138 | 218 428 |

NOTE 3 - PROPERTY, PLANT AND EQUIPMENT

Accumulated cost

| Amounts in NOK 1000 | Development | Total |
|------------------------------------|---------------|---------------|
| Balance at 01 January 2024 | 15 095 | 15 095 |
| Additions | - | - |
| Balance at 31 December 2024 | 15 095 | 15 095 |

| Amounts in NOK 1000 | Development | Total |
|------------------------------------|---------------|---------------|
| Balance at 01 January 2025 | 15 095 | 15 095 |
| Additions | - | - |
| Balance at 31 December 2025 | 15 095 | 15 095 |

Aider Group AS

| Amounts in NOK 1000 | Development | Total |
|-------------------------------------|---------------|---------------|
| Balance at 01 January 2024 | 5 754 | 5 754 |
| Additions (reclassifications, etc.) | - | - |
| Depreciation | 4 398 | 4 398 |
| Balance at 31 December 2024 | 10 152 | 10 152 |

| Amounts in NOK 1000 | Development | Total |
|------------------------------------|---------------|---------------|
| Balance at 01 January 2025 | 10 152 | 10 152 |
| Depreciation | 3 363 | 3 363 |
| Balance at 31 December 2025 | 13 515 | 13 515 |

| Amounts in NOK 1000 | Development | Total |
|------------------------------------|--------------|-------|
| | | - |
| Balance at 31 December 2024 | 4 943 | 4 943 |
| Balance at 31 December 2025 | 1 580 | 1 580 |

Useful life 3-5 years

NOTE 4 - PAYROLL COSTS, NUMBER OF EMPLOYEES, ALLOWANCE, LOANS TO EMPLOYEES

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

Fee for the Board of Directors is NOK 150.000 in 2025, and NOK 0 in 2024

NOTE 5 - OTHER OPERATING COST AND AUDIT EXPENSE

Other operating costs

| Amounts in NOK 1000 | 2025 | 2024 |
|-------------------------------------|---------------|---------------|
| Audit, consultancy and legal fees | 39 872 | 19 865 |
| Costs for software and IT equipment | 191 | 1 014 |
| Aider Group AS | 6 627 | 2 348 |
| Total other operating costs | 46 690 | 23 227 |

Audit, consulting and legal fees includes transactions fees of NOK 26,3mill and 3,4 mill for 2025 and 2024 respectively

Audit expenses

| Amounts in NOK 1000 | 2025 | 2024 |
|------------------------|------------|------------|
| Audit services | 559 | 639 |
| Other services | 0 | 35 |
| Total | 559 | 674 |

NOTE 6 - TAX

Amounts in NOK 1.000

| Specification of the tax expense for the year | 2025 | 2024 |
|---|---------------|---------------|
| Income taxes | | |
| Change deferred tax | -9 385 | -6 568 |
| Total taxes in the P&L | -9 385 | -6 568 |

| Summary of temporary differences making up the basis for the deferred tax asset (gross amounts) | 2025 | 2024 |
|---|---------------|---------------|
| Current assets/liabilities | -3 392 | |
| Fixed assets / long term liabilities | 118 | -217 |
| Losses carried forward | 105 220 | 65 167 |
| Other temporary differences | -30 454 | 30 502 |
| Net temporary differences | 71 492 | 95 452 |
| Differences not included in deferred tax asset / liability | - | -66 977 |
| Aider Group AS | 71 492 | 28 475 |
| Net (+) deferred tax asset)/ (-) deferred tax liability | 15 728 | 6 265 |

| Reconciliation of tax expense | 2025 | 2024 |
|---|---------------|---------------|
| Result before taxes | -61 448 | -44 905 |
| Tax rate * result before taxes | -13 519 | -9 879 |
| Permanent differences | 2 658 | 5 624 |
| Use of tax losses carried forward previous not recognised | - | |
| Other differences | 1 475 | -2 343 |
| Tax expense for the period | -9 385 | -6 598 |
| Effective tax rate in % | | |

| Tax losses carried forward, expiration date | 2025 | 2024 |
|---|----------------|---------------|
| Not time-limited | 105 220 | 65 167 |
| Sum | 105 220 | 65 167 |
| | - | - |

NOTE 7 - INVESTMENTS IN SUBSIDIARIES

The table below is an overview of subsidiaries and associated companies as of 31 December 2025

| Amount in NOK 1000 | Office | Ownership | Voting share |
|------------------------------------|--|-----------|--------------|
| Aider AS | Karl Johans gate 37, 0162 Oslo Norge | 100 % | 100 % |
| Acceptor Revisjon AS | c/o Aider AS, Lars Hilles gate 30, 5008 Bergen Norge | 100 % | 100 % |
| Advokatfirmaet Aider Legal AS | Karl Johans gate 37, 0162 Oslo Norge | 100 % | 100 % |
| Advokatfirmaet Strandenæs AS | Munkedamsveien 3B, 0161 Oslo Norge | 100 % | 100 % |
| Aider Danmark ApS | Oven Bæltet 11, 5500 Middelfart Danmark | 100 % | 100 % |
| Aider Gjøvik AS | Damvegen 8, 2827 Hunndalen Norge | 100 % | 100 % |
| Aider Legal Holding AS | Karl Johans gate 37, 0162 Oslo Norge | 100 % | 100 % |
| Aider Polen | ul. Towarowa 7, 00-839 Warszawa Polen | 100 % | 100 % |
| Aredi Sverige AB | Östra Hamngatan 29, 411 10 Göteborg Sverige | 100 % | 100 % |
| Arinto Regnskap AS | Karl Johans gate 37, 0162 Oslo Norge | 100 % | 100 % |
| Aider Group AS | Hieronymus Heyerdahls gate 1, 0160 Oslo Norge | 100 % | 100 % |
| Axera Business Management AS | Tordenskiolds gate 10, 0160 Oslo Norge | 100 % | 100 % |
| Bedre Økonomitjenester AS | Ole Tobias Olsens gate 7, 8622 Mo i Rana Norge | 100 % | 100 % |
| Bedriftspartner AS | Strandgata 30, 8656 Mosjøen Norge | 100 % | 100 % |
| Business Control Partner Norden AB | Krokslätts Fabriker 30, 431 37 Mölndal Sverige | 100 % | 100 % |
| Causa Nord AS | C.M. Havigs gate 21, 8656 Mosjøen Norge | 100 % | 100 % |
| Collegium Økonomi AS | Øvre Kråkenes 17, 5152 Bønes Norge | 100 % | 100 % |
| Economybyrå Sweden AB | Fredriksbergsvägen 1B, 521 44 Falköping Sverige | 100 % | 100 % |
| Ecount Haugesund AS | Norevegen 7, 5542 Karmsund Norge | 100 % | 100 % |
| EC-Time AB | Kyrkogatan 29, 803 11 Gävle Sverige | 100 % | 100 % |
| Emisoft AS | Inger Bang Lunds vei 16, 5059 Bergen Norge | 100 % | 100 % |
| Emonkey AS | Angerstveien 23B, 1349 Rykkinn Norge | 100 % | 100 % |
| Folde Regnskap og Rådgivning AS | Vestre Rosten 69, 7072 Heimdal Norge | 100 % | 100 % |
| Fryd Regnskap AS | Melkevegen 13, 3919 Porsgrunn Norge | 100 % | 100 % |
| Hagel AS | Hagellia 6, 5914 Isdalstø Norge | 100 % | 100 % |
| Haugerud Regnskapskontor AS | Merdevegen 1, 3676 Notodden Norge | 100 % | 100 % |
| Magnus Advisory AS | Kanalsletta 4, 4033 Stavanger Norge | 100 % | 100 % |
| MyPeople AS | Karl Johans gate 37B, 0162 Oslo Norge | 100 % | 100 % |
| Regnskap Sør AS | Gustav Vigelands vei 39, 4514 Mandal Norge | 100 % | 100 % |

NOTE 7 - INVESTMENTS IN SUBSIDIARIES CONTINUE

| Amount in NOK 1000 | Office | Ownership | Voting share |
|-------------------------------|---|-----------|--------------|
| Regnskapsholding AS | Bedriftsvegen 96, 3735 Skien Norge | 100 % | 100 % |
| Regnskapssenteret AS | Havnegata 29, 8900 Brønnøysund Norge | 100 % | 100 % |
| Råd & Regnskap Sotra AS | Grønamyrvegen 4, 5353 Straume Norge | 100 % | 100 % |
| Sipak Regnskap og Økonomi AS | Bedriftsvegen 96, 3735 Skien Norge | 100 % | 100 % |
| Styringsgruppen Regnskap AS | Skippergata 17, 4611 Kristiansand S Norge | 100 % | 100 % |
| Tinn Regnskap & Rådgivning AS | Sam Eydes gate 93A, 3660 Rjukan Norge | 100 % | 100 % |
| Västsvenska Lönekonsulter AB | Södra Hamnen 31, 471 32 Skärhamn Sverige | 100 % | 100 % |
| Økonomi-Fokus AS | Numedalstunet 5, 3628 Veggli Norge | 100 % | 100 % |

| Investment in associated companies | Office | Ownership | Voting share |
|------------------------------------|--------------------------------|-----------|--------------|
| Gripr AS | Rådhusgata 15, 3211 Sandefjord | 24 % | 24 % |
| Adminflow AS | Sandakerveien 138, 0484 Oslo | 25 % | 25 % |

NOTE 8 - CASH AND CASH EQUIVALENTS

| Amounts in NOK 1000 | 2025 | 2024 |
|--------------------------|---------|---------|
| Cash | 173 489 | 358 646 |
| Of which restricted cash | - | - |

NOTE 9 - SHAREHOLDER INFORMATION

| Share capital | Number outstanding | Face Value | Carrying value |
|-----------------|-----------------------|-------------|-------------------|
| Ordinary shares | 1 250 000 | 2,00 | 2 500 000 |
| Total | 1 250 000 | 2,00 | 2 500 000 |

The share capital is owned by the following shareholder:

| Shareholder: | Number of shares | Ownership |
|-------------------------------|------------------|--------------|
| Aider Group AS | 1 250 000 | 100 % |
| Total number of shares | 1 250 000 | 100 % |

NOTE 10 - PLEDGET ASSETS

| Amounts in NOK 1000 | 2025 | 2024 |
|--|------------------|------------------|
| Debt secured by pledge | | |
| Bond | 2 047 229 | 1 564 901 |
| Liabilities to financial institutions | 240 008 | |
| Total | 2 287 237 | 1 564 901 |
| Book value of pledged assets | - | |
| Investments in subsidiaries | 2 706 877 | 1 641 204 |

NOTE 11 - LONG TERM INTEREST BEARING DEBT

Long-term debt is due in 2028

| Amounts in NOK 1000 | Currency | Maturity | Drawn Amount |
|---------------------|----------|------------|--------------|
| Bond | NOK | 05.09.2028 | 2 070 000 |

Bond terms

Aider Konsern has an outstanding bond of MNOK 2,070, where it can tap up to MNOK 2,250. The bond carries an interest rate of 4.15% + NIBOR, and the principal shall be paid in full on the maturity date. The bond has one covenant relating to minimum liquidity. The company must at all times have the higher of MNOK 50 or 5% of the aggregate outstanding nominal bond amount in free liquidity. Aider complies with this covenant requirement. In order for Aider Konsern to tap the bond, the company must satisfy an incurrence test of a 4.5x leverage ratio.

| Cash covenant | 31.12.2025 |
|---|------------------|
| Cash and cash equivalents | 173 489 |
| Overdraft facility | 100 000 |
| Free liquidity | 273 489 |
| Covenant requirement, highest of NOK 50m or 5% of bond | 103 500 |
| Over/under coverage | 169 989 |
| Aider Group AS | |
| Leverage Ratio: NIBD to EBITDA, post Baker Tilly DK transaction | 31.01.2026 |
| Debt Leverage | |
| Outstanding bond loan | 2 070 000 |
| Other interest-bearing debt* | 385 539 |
| Total interest-bearing liabilities | 2 455 539 |
| Cash and cash equivalents** | 183 081 |
| Net interest-bearing debt | 2 272 458 |
| EBITDAA LTM with identified synergies*** | 431 652 |
| EBITDAA LTM used for incurrence test computation**** | 275 922 |
| NIBD to EBITDA, bond-terms with one-off/cost-adjustments caps of 10% | 8,2 |
| NIBD to EBITDA, assuming no caps on oneoff/cost-adjustments | 5,3 |

* Including credit acquisition facility in DNB and debt acquired in Baker Tilly DK transaction. Excluding debt in Aider Legal

** Post closing payments for Baker Tilly DK and loan to Aider Legal

*** EBITDAA LTM is based upon pro-forma figures for 2025 with NGAAP treatment of leases, excluding Aider Legal, but including Baker Tilly DK

**** EBITDAA LTM according to the bond-terms where oneoff items and synergies/cost-adjustments are capped at 10%, respectively

NOTE 12 - SPECIFICATION OF FINANCIAL ITEMS

| Specification of financial items Amounts in NOK 1.000 | 2025 | 2024 |
|--|----------------|----------------|
| Interest Income | 21 076 | 20 462 |
| Group contribution | 118 132 | 139 303 |
| Interest from group companies | 1 004 | |
| Other financial income | 8 809 | 6 951 |
| Interest expense | -170 505 | -175 966 |
| Other financial expenses | -2 190 | -17 908 |
| Net financial expenses | -23 674 | -27 158 |

NOTE 13 SUBSEQUENT EVENTS

The group has completed the acquisition of Baker Tilly, see footnote 16 in the consolidated statements Aider konsern for further details.



RESPONSIBILITY STATEMENT

RESPONSIBILITY STATEMENT

We confirm, to the best of our knowledge, that the financial statements for the period 1 January to 31 December 2025 have been prepared in accordance with current applicable accounting standards, and give a true and fair view of the assets, liabilities, financial position and profit or loss of the entity and the Company taken as a whole.

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

OSLO, 20.04.2025

Electronically signed
Knut Grotli
Chairman of the board

Electronically signed
Patricia Olsson
Board member

Electronically signed
Christina Fahle
Board member

Electronically signed
Andreas Vik
CEO



Shape the future
with confidence

Statsautoriserte revisorer
Ernst & Young AS

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www.ey.no
Medlemmer av Den norske Revisorforening

To the General Meeting in Aider Konsern AS

INDEPENDENT AUDITOR'S REPORT

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Aider Konsern AS (the Company), which comprise:

- The financial statements of the Company, which comprise the balance sheet as at 31 December 2025, the income statement and statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies, and
- The financial statements of the Group, which comprise the balance sheet as at 31 December 2025, the income statement, statement of comprehensive income, statement of cash flows and statement of changes in equity for the year then ended and notes to the financial statements, including material accounting policy information.

In our opinion:

- the financial statements comply with applicable statutory requirements,
- the financial statements of the Company give a true and fair view of the financial position of the Company as at 31 December 2025, and its financial performance and cash flows for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and
- the financial statements of the Group give a true and fair view of the financial position of the Group as at 31 December 2025, and its financial performance and cash flows for the year then ended in accordance with IFRS Accounting Standards as adopted by the EU.

Our opinion is consistent with our additional report to the Audit Committee.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Company and the Group in accordance with the requirements of the relevant laws and regulations in Norway and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (the IESBA Code) as applicable to audits of financial statements of public interest entities, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

To the best of our knowledge and belief, no prohibited non-audit services referred to in the Audit Regulation (537/2014) Article 5.1 have been provided.

We have been the auditor of the Company for one year from the election by the general meeting of the shareholders on 1 December 2025 for the accounting year 2025.



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Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for 2025. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Impairment assessment of goodwill

Basis for the key audit matter

As of 31 December 2025, the carrying value of the Group's goodwill was NOK 2 864,4 million. No impairment was recognized in the 2025 consolidated financial statements.

An impairment assessment of goodwill is performed annually, or whenever there is an indication of impairment. The determination of recoverable amount, being the higher of fair value less costs of disposal and value in use, requires management's judgment. The value in use analysis was based on future cash flows including estimates of revenue growth, EBITDA margins, and discount rate.

Management's assessment of the valuation of goodwill was a key audit matter because of the significant carrying value and because the valuation of goodwill requires judgement and estimation.

Our audit response

We evaluated management's methods and model used for the value in use calculation, we tested management's cash flow estimates including the key assumptions used for revenue growth and margins, and agreed the estimates and assumptions to management forecasts and budget approved by the Board of Directors. Further, we assessed the historical accuracy of management's estimates by performing look-back analysis.

We involved an internal valuation specialist in evaluating the appropriateness of management's valuation model, including the applied discount rate, and further assessed the mathematical accuracy of the valuation model.

We refer to notes 7 and 8 in the consolidated financial statement.

Other information

The Board of Directors and Chief Executive Officer (management) are responsible for the information in the Board of Directors' report. Our opinion on the financial statements does not cover the information in the Board of Directors' report.

In connection with our audit of the financial statements, our responsibility is to read the information in the Board of Directors' report. The purpose is to consider if there is material inconsistency between the information in the Board of Directors' report and the financial statements or our knowledge obtained in the audit, or otherwise the information in the Board of Directors' report otherwise appears to be materially misstated. We are required to report if there is a material misstatement in the Board of Directors' report. We have nothing to report in this regard.

Based on our knowledge obtained in the audit, it is our opinion that the Board of Directors' report

- is consistent with the financial statements and
- contains the information required by applicable statutory requirements.

Our statement that the Board of Directors' report contains the information required by applicable law does not cover the sustainability report, for which a separate assurance report is issued.



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Responsibilities of management for the financial statements

Management is responsible for the preparation of financial statements of the Company that give a true and fair view in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for the preparation of the consolidated financial statements of the Group that give a true and fair view in accordance with IFRS Accounting Standards as adopted by the EU. Management is responsible for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's and the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or the Group, or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's and the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's and the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company and the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial



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statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Audit Committee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and regulatory requirement

Report on compliance with regulation on European Single Electronic Format (ESEF)

Opinion

As part of the audit of the financial statements of Aider Konsern AS we have performed an assurance engagement to obtain reasonable assurance about whether the financial statements included in the annual report, with the file name AIDER-2025-12-31-1-en, have been prepared, in all material respects, in compliance with the requirements of the Commission Delegated Regulation (EU) 2019/815 on the European Single Electronic Format (the ESEF Regulation) and regulation pursuant to Section 5-5 of the Norwegian Securities Trading Act, which includes requirements related to the preparation of the annual report in XHTML format and iXBRL tagging of the consolidated financial statements.

In our opinion, the financial statements, included in the annual report, have been prepared, in all material respects, in compliance with the ESEF Regulation.

Management's responsibilities

Management is responsible for the preparation of the annual report in compliance with the ESEF Regulation. This responsibility comprises an adequate process and such internal control as management determines is necessary.

Auditor's responsibilities

Our responsibility, based on audit evidence obtained, is to express an opinion on whether, in all material respects, the financial statements included in the annual report have been prepared in accordance with the ESEF Regulation. We conduct our work in accordance with the International Standard for Assurance Engagements (ISAE) 3000 – “Assurance engagements other than audits or reviews of historical financial information”. The standard requires us to plan and perform procedures to obtain reasonable assurance about whether the financial statements included in the annual report have been prepared in accordance with the ESEF Regulation.

As part of our work, we perform procedures to obtain an understanding of the Company's processes for preparing the financial statements in accordance with the ESEF Regulation. We test whether the financial statements are presented in XHTML-format. We evaluate the completeness and accuracy of the iXBRL tagging of the consolidated financial statements and assess management's use of judgement. Our procedures include reconciliation of the iXBRL tagged data with the audited financial statements in human-readable format. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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Oslo, 20 April 2026
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The auditor's report is signed electronically

Magnus Hegertun Birkeland
State Authorised Public Accountant (Norway)

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Magnus Hegertun Birkeland

Statsautorisert revisor

På vegne av: Ernst & Young AS

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To the General Meeting in Aider Konsern AS

INDEPENDENT SUSTAINABILITY AUDITOR'S LIMITED ASSURANCE REPORT

Limited assurance conclusion

We have conducted a limited assurance engagement on the sustainability statement of Aider Konsern AS («the Company») included in Sustainability Statement of the Board of Directors' report (the "Sustainability Statement"), as at 31 December 2025 and for the year then ended.

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Sustainability Statement is not prepared, in all material respects, in accordance with the Norwegian Accounting Act section 2-3, including:

- compliance with the European Sustainability Reporting Standards (ESRS), including that the process carried out by the Company to identify the information reported in the Sustainability Statement (the "Process") is in accordance with the description set out in IRO-1 Description of the processes to identify and assess material impacts, risks, and opportunities, and
- compliance of the disclosures in EU Taxonomy of the Sustainability Statement with Article 8 of EU Regulation 2020/852 (the "Taxonomy Regulation").

Basis for conclusion

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance engagements other than audits or reviews of historical financial information* ("ISAE 3000 (Revised)"), issued by the International Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. Our responsibilities under this standard are further described in the Sustainability auditor's responsibilities section of our report.

Our independence and quality management

We have complied with the independence and other ethical requirements as required by relevant laws and regulations in Norway and the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Responsibilities for the Sustainability Statement

The Board of Directors and Managing Director (management) are responsible for designing and implementing a process to identify the information reported in the Sustainability Statement in accordance with the ESRS and for disclosing this Process in IRO-1 Description of the processes to identify and assess material impacts, risks, and opportunities. of the Sustainability Statement. This responsibility includes:

- understanding the context in which the Company's activities and business relationships take place and developing an understanding of its affected stakeholders;
- the identification of the actual and potential impacts (both negative and positive) related to sustainability matters, as well as risks and opportunities that affect, or could reasonably be expected to affect, the, Company's financial position, financial performance, cash flows, access to finance or cost of capital over the short-, medium-, or long-term;
- the assessment of the materiality of the identified impacts, risks and opportunities related to sustainability matters by selecting and applying appropriate thresholds; and
- making assumptions that are reasonable in the circumstances.

Management is further responsible for the preparation of the Sustainability Statement, in accordance with the Norwegian Accounting Act section 2-3, including:

- compliance with the ESRS;
- preparing the disclosures in EU Taxonomy of the Sustainability Statement, in compliance with the Taxonomy Regulation;
- designing, implementing and maintaining such internal control that management determines is necessary to enable the preparation of the Sustainability Statement that is free from material misstatement, whether due to fraud or error; and
- the selection and application of appropriate sustainability reporting methods and making assumptions and estimates that are reasonable in the circumstances.

Inherent limitations in preparing the Sustainability Statement

In reporting forward-looking information in accordance with ESRS, management is required to prepare the forward-looking information on the basis of disclosed assumptions about events that may occur in the future and possible future actions by the Company. Actual outcomes are likely to be different since anticipated events frequently do not occur as expected.

Sustainability auditor's responsibilities

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the Sustainability Statement is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Sustainability Statement as a whole.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised) we exercise professional judgement and maintain professional scepticism throughout the engagement.

Our responsibilities in respect of the Sustainability Statement, in relation to the Process, include:

- Obtaining an understanding of the Process, but not for the purpose of providing a conclusion on the effectiveness of the Process, including the outcome of the Process;
- Considering whether the information identified addresses the applicable disclosure requirements of the ESRS; and



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- Designing and performing procedures to evaluate whether the Process is consistent with the Company's description of its Process set out in IRO-1 Description of the processes to identify and assess material impacts, risks, and opportunities.

Our other responsibilities in respect of the Sustainability Statement include:

- Identifying where material misstatements are likely to arise, whether due to fraud or error; and
- Designing and performing procedures responsive to where material misstatements are likely to arise in the Sustainability Statement. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence about the Sustainability Statement. The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

The nature, timing and extent of procedures selected depend on professional judgement, including the identification of disclosures where material misstatements are likely to arise in the Sustainability Statement, whether due to fraud or error.

In conducting our limited assurance engagement, with respect to the Process, we:

- Obtained an understanding of the Process by:
 - performing inquiries to understand the sources of the information used by management (e.g., stakeholder engagement, business plans and strategy documents), and
 - reviewing the Company's internal documentation of its Process, and
- Evaluated whether the evidence obtained from our procedures with respect to the Process implemented by the Company was consistent with the description of the Process set out in IRO-1 Description of the processes to identify and assess material impacts, risks, and opportunities..

In conducting our limited assurance engagement, with respect to the Sustainability Statement, we:

- Obtained an understanding of the Company's reporting processes relevant to the preparation of its Sustainability Statement by
 - obtaining an understanding of the Company's control environment, processes, control activities and information system relevant to the preparation of the Sustainability Statement, but not for the purpose of providing a conclusion on the effectiveness of the Company's internal control; and
 - obtaining an understanding of the Company's risk assessment process.
- Evaluated whether the information identified by the Process is included in the Sustainability Statement;
- Evaluated whether the structure and the presentation of the Sustainability Statement is in accordance with the ESRS;
- Performed inquiries of relevant personnel and analytical procedures on selected information in the Sustainability Statement;
- Performed substantive assurance procedures on selected information in the Sustainability Statement;
- Where applicable, compared disclosures in the Sustainability Statement with the corresponding disclosures in the financial statements and other sections of the Board of Directors' report;



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- Evaluated the methods, assumptions and data for developing estimates and forward-looking information;
- Obtained an understanding of the Company's process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Sustainability Statement;
- Evaluated whether information about the identified taxonomy-eligible and taxonomy-aligned economic activities is included in the Sustainability Statement; and
- Performed inquiries of relevant personnel, analytical procedures and substantive procedures on selected taxonomy disclosures included in the Sustainability Statement.

Oslo, 20 April 2026
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The assurance report has been signed electronically

Magnus Hegertun Birkeland
State Authorised Public Accountant (Norway) – Sustainability Auditor

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