



The annual Equality and Non-
discrimination report 2024

Aider konsern

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This report is produced by Aider. The report describes the status on equality and inclusion at Aider, and how Aider works to ensure equal opportunities for all employees, as well as for applicants for positions at Aider.

Definition of Position Categories

Top management: Partner, Director

Middle management: Senior Manager, Manager, Supervisor

Associate: Senior Associate, Associate (students work less than 50% and are excluded from the salary analysis on all entries).

We have Involved Employee Representatives

Management has reviewed all job titles in the organization in collaboration with the Working Environment Committee (AMU) and established position categories to ensure equal pay for work of equal value.

Salary Analysis

We have a higher share of men in the top management level, and a higher share of women in the associate and middle management levels. The salary ratio with a split on employee categories, are shown in the following table.

Employee category	Salary ratio (salary for women/salary for men).
Top management	0.96
Middle management	0.93
Associates	1.04
Total	0.89

At Aider we are clear that equal work should be remunerated equally in the local markets. We do not accept any discrimination or unjust remuneration. 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 the majority of the gender pay gap.

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

Gender Balance

Company Total

Aider Group had 1271 employees per 31.12.2024, which includes 213 employees from acquired companies which was not yet integrated with the company at the time. If we include all position levels and position percentages, the distribution between women and men as of 31 December 2024 was 61.4% women and 38.6% men, corresponding to 780 women and 491 men

when including acquired companies which was not yet integrated with the company at the time and 62.6% women and 37.4% men without acquired companies. In all other analyses in the report we have only included the 1058 employees who had been merged into Aider AS at year end. These are distributed as follows:

Level	Male	Female
Top Management	83	39
Middle Management	120	217
Associates	193	406

Part Time and Temporary Contracts

Temporary Employees

Aider had eight temporary employees per 31.12.2024. These are all part time employees, who are hired on temporary contracts due to temporary needs or work training.

Part Time Employees

Aider has employees working part-time. As of December 31, 2024, there were 112 part-time employees, not including students working part-time in connection with their studies. Among these, 27 were men and 85 were women. This figure also includes employees who previously held full-time positions but are now on partial study leave.

Involuntary Part Time Contracts

We have no employees working part-time involuntarily. It is important for us to prioritize full-time positions while also providing necessary flexibility for those who, for various reasons, choose to work part-time.

Parental Leave

In 2024, 34 women and 26 men took parental leave. On average, women took 18.7 weeks, and men took 8.6 weeks of leave. Aider aims to be a great place to work for everyone, regardless of their life stage. Therefore, we also cover full salary beyond 6G for all employees on parental leave.

Equality and Inclusion Statement

Our efforts on equality, diversity, and inclusion

Aider provides professional services within accounting, payroll, consulting services and technology. The company was established in 2019 and has grown rapidly through acquisitions and recruitment. As of December 31, 2024, we had 1271 employees, including employees from acquired companies at that time. Aider aims to redefine the accounting

industry through putting People First, Always Simplify, and a Fast Forward approach. In doing so, we seek to create Energy and enthusiasm in every encounter with clients, colleagues, and other stakeholders.

Aider has always been a different kind of company — because we believe that thinking differently is a strength. Our core value, "People First" is about our belief that, ultimately, our industry is more about people than numbers. It also emphasizes that people's unique perspectives are important to us as an organization. At Aider, we recognize that diversity done the right way generates different ideas, better business solutions, and a more vibrant workplace. Our mission is based on the idea that value is best created as a team. Teams work better when they bring different strengths, perspectives, experiences, and approaches. We don't view diversity as something to show off; we rely on varied input and opinions. Therefore, diversity management is something we focus on at Aider.

Bullying, Harassment and Code of Conduct Our employee handbook outlines the procedures for reporting bullying, harassment, and sexual harassment. These procedures are enforced in accordance with applicable legislation. A part of our onboarding routines is to review the employee handbook, to ensure that all new employees become familiar with our internal policies and procedures. The handbook is also available on our intranet. Our most important core value is People First, which means we place a strong emphasis on psychological safety in the workplace. At Aider, everyone should feel safe and confident that they will be treated with respect.

Promotions, position levels and salary levels Aider has an expectations matrix that is linked to both position levels and salary levels. The expectations matrix contains objective criteria that describe the expected behaviors and competencies at each level. Each year, we promote a significant number of employees based on behavior, performance, and potential. Promotions are carried out through a process where managers nominate candidates, followed by calibration meetings in which the management teams in each region review the nominated candidates. For management levels (Manager, Senior Manager, Director, and Partner), promotions are also calibrated with the national management team. This calibration process ensures consistent practice and equal assessment regarding promotions. Salary formation is local and based on the local market conditions. Aider has developed a local salary matrix, where we have defined a salary range for each position level. Consequently, when employees are promoted to a new position level, they will enter at a salary level aligned with other employees at the same level. Salary increases within the same position level are determined based on market conditions, the company's financial performance, the employee's performance over the past year, and their potential to take on greater responsibilities and more complex tasks. Salary calibration is conducted by the management teams at office and regional levels, as well as nationally. Salary adjustments are carried out annually in September.

Employee Engagement Survey Aider conducts semiannual employee surveys. The survey results show that employees enjoy working at Aider. We score high on engagement, workplace satisfaction, and a sense of belonging. The results are consistent with previous surveys conducted across the Aider Group.

Gender Balance At Aider, we are committed to ensuring that the best-qualified person fills each position, regardless of gender. However, we also recognize the importance of gender

balance in teams and management groups, as we know that perspectives from both women and men contribute to more robust decision-making and greater profitability. Qualifications should be the decisive factor in hiring and promotion, in addition to the overall composition of the organization. When assembling management teams and other teams, we strive to achieve a balance in terms of gender, experience, competencies, and personality types. Fortunately, we have many highly skilled women and men across the organization. Aider is continuously recruiting new employees, and to achieve a good gender balance, we place special focus on gender diversity when recruiting large groups of recent graduates, where a broad pool of talented candidates is joining us. As of December 31, 2024, the overall gender distribution in the company was 62.6% women and 37.4% men. We have a higher proportion of women at the associate and middle management levels, while men are overrepresented at the top management level. Since Aider has made several acquisitions over the years, the gender balance also reflects this and is not necessarily a direct result of our recruitment and promotion processes.

Age Balance The age composition at accounting firms acquired by Aider has traditionally been characterized by the recruitment of experienced accountants. At Aider, we are focused on building a house of expertise, where we bring in graduates and develop them through collaboration with experienced colleagues. Over the past four years, we have recruited large groups of graduates directly from colleges and universities. This graduate recruitment has allowed us to rejuvenate the organization, while acquisitions of companies have brought in senior expertise with a higher average age.

Parental Leave We offer full salary compensation beyond 6G during parental leave, and we generally observe that both women and men make use of the opportunity to take parental leave. Our data show that more women than men took parental leave in 2024, which we assume is due to the higher proportion of women in Aider. When it comes to the fact that women, on average, took more weeks of parental leave, we believe there could be several reasons for this. Women often take the largest share of the shared parental leave quota, in addition to the three weeks that are specifically reserved for them. In addition, some parental leave periods span across two calendar years or different employment periods.

Diversity Aider has grown through acquisitions, and by the end of 2024, we had over 40 offices located in cities across Norway, from Mandal in the south to Skjervøy in the north. In 2024 alone, there were 29 acquisitions. Rapid growth presents challenges when it comes to building a shared culture and common values. The diversity within the company is closely linked to Aider's competence needs in the service areas we operate in today. We focus on training and cultural integration as part of the onboarding process for new employees and newly acquired offices. In Aider we have cultural diversity in terms of age, educational background/competence, geographical affiliation, ethnicity/nationality, traditions, religion, and employee values.

At Aider, we believe that diversity in itself does not automatically create value. On the contrary, it can lead to complexity, misunderstandings, and inefficiency if not managed properly. However, when diversity is well-managed and we learn to understand each other's unique backgrounds, it can generate new ideas, better business solutions, and a more dynamic workplace. For this reason, diversity management and fostering psychological safety are areas of focus at Aider.

An important part of diversity management is recognizing that people are different and may need different things to perform at their best. We do not believe that treating everyone the same or offering identical solutions for all is the recipe for success. Instead, we aim to be an employer that acknowledges and accommodates individual differences. This may include facilitating for employees who want to work long hours, and for those who need to pick up children from daycare. Some prefer to work in open-plan offices, while others need a private office. Some may need quiet breaks during the workday for breastfeeding or prayer. Some prefer digital learning, while others learn best in a classroom setting. To support this diversity, we nurture a culture that embraces "People First", where employees are given a high degree of flexibility and autonomy in organizing their workday. This includes options such as remote work, time off in lieu, and vacation flexibility. Such arrangements enable employees to adapt their workday to individual needs and are benefits that our employees truly value.

Inclusion Aider aims to be an active contributor to building strong local communities where we operate. For this reason, an important part of our marketing budget is allocated to sponsoring local sports teams and cultural activities. We also support local educational institutions near our office locations and ensure that local students are offered part-time jobs during their studies or full-time positions upon graduation.

In recent years, we have had a national partnership with Blå Kors (Blue Cross Norway), where we have collaborated with employees on Christmas donations and participated in meal service initiatives. In addition, Aider has collaborated with NAV, providing opportunities for candidates seeking work training and language training. For us, it is simply about caring for people, helping each other, and offering that little extra effort. This starts internally, with our culture: We help each other — we are Aiders!

We celebrate initiatives like World Mental Health Day, Football Jersey Friday (organized by The Norwegian Childhood Cancer Society), and Pride, both in our offices and on social media. Additionally, we organize local social events and encourage sports activities, with some offices participating in events like the Holmenkollstafetten race.

At Aider, we also have a department called "People & Culture". This department assists clients with, among other things, developing an inclusive workplace culture and establishing solid structures and processes to prevent unconscious bias and discrimination in the workplace. Together with internal HR, the People & Culture department also delivers internal lectures and training courses within Aider. In addition to maintaining strong internal frameworks that enable diverse recruitment, as well as salary and career ladders that promote equality, and pulse surveys and whistleblowing channels to prevent discrimination, we also offer external advisory services in these areas. Thus, our work in this field extends well beyond Aider itself.

Risk Assessment for Discrimination or other Barriers to Equality

Cultural Diversity: Based on our strategy and the corresponding structure for recruitment, rewards and promotions, all employees will, in principle, be treated fairly in terms of salary and career opportunities at Aider. Depending on experience, competence, and tasks, employees can continuously take on new roles. There is room for multiple career paths within our organization. We facilitate different career paths based on individual

preferences—whether one wants to pursue a management track, a more specialized professional role (Supervisor), or remain in their current position.

We require proficiency in one of the Scandinavian languages: Since many of our clients prefer communication in Norwegian, we require that all new hires can communicate accurately and professionally, both in writing and orally, in one of the Scandinavian languages. We recognize that this requirement may limit our ability to attract skilled professionals from other nationalities who have a strong academic background, but do not speak Norwegian. However, effective communication with our clients is essential to ensure smooth collaboration and avoid misunderstandings in our deliveries. However, we offer language training initiatives where needed. In addition, as previously mentioned, we collaborate with Nav to support candidates who want language training.

Age: At several of our offices, the management teams have a well-balanced age distribution. However, it is natural that our leaders are among the most experienced employees in the organization and therefore typically have a higher average age than the rest of the workforce. At the same time, Aider is a company that actively facilitates opportunities for talented individuals to gain management experience early in their careers. As a result, we have examples of younger employees in their early 20s who have been given people management roles. Our age diversity analysis show that the average age increased from 40.7 to 41 years for women and from 39.6 to 39.7 years for men from 2023 to 2024. The overall average age of employees is 40.5 years.

In 2024, we hired 239 new employees across the group, including 142 women and 99 men. This includes hires across all employment percentages and position levels. The youngest female new hire in a full-time position was 22 years old, while the oldest was 63. Among men, the youngest full-time hire was also 22, while the oldest was 59. In addition, we employ a significant number of students in part-time positions (<50%).

Sexual orientation: At Aider, all employees have equal rights and fair treatment when it comes to career opportunities and salary, regardless of sexual orientation. We celebrate Pride as a natural part of our commitment to supporting people in being exactly who they are. We believe that when employees can be their authentic selves at work, it leads to a better work environment and, ultimately, better performance.

Gender: At year end 2024 we had a gender balance of 62.6% women and 37.4% men (this does not include the employees from acquired companies which was not yet integrated with the company by 31.12.2024). There are fewer women in top management positions (Director and Partner), where they represent 32% of the total in this category, while women make up a larger proportion in other position categories. This means that we now have a strong pipeline of women aspiring for Director and Partner roles within the company. We will actively work to develop and retain these talents. Under the definition of middle management, which includes the positions Manager, Senior Manager, and Supervisor, 64.4% are women. This distribution is a result of acquisitions, recruitment, and promotions within the group.

Part Time positions, Temporary Positions and Involuntary Part Time: We have 112 part-time employees, in addition to those who work part-time while studying. The latter group has not been included in the age analysis, as they typically work around 10 hours per week.

As an employer, Aider primarily aims for full-time positions, but we accommodate part-time arrangements for employees who prefer this. There are few cases of temporary employment within the company.

Parental Leave: We offer full salary compensation beyond 6G during parental leave and generally observe that employees of all genders take advantage of this opportunity. However, we do not have data on whether we have employees who have become parents but have not claimed their parental leave. Tracking this information is challenging in a company with 1,058 employees.

Employees with Disabilities: Most of our larger office spaces are designed in accordance with universal accessibility standards and should be fully accessible for wheelchair users.

Work Environment: We are a values-driven company with a strong focus on living out behaviors aligned with our core values, including putting People First. We believe in supporting and uplifting each other, which has a positive impact on our work environment. This is also reflected in strong results from employee engagement surveys conducted over several years. We facilitate for employees to connect and get to know each other across departments through various initiatives and organize social events where everyone should feel included and welcome. Every employee has a dedicated people manager, ensuring that each individual is seen, supported, and given opportunities for growth. We place great importance on building trust between managers and employees.

Work-life Balance: We are committed to ensuring that our employees have a sustainable career, and we strive to facilitate flexible working hours, remote work, and vacation at times that suit our employees. At the same time, the accounting industry is characterized by tight deadlines during the year-end closing process, making it more challenging to maintain a perfect balance during these periods.

We also have well-established routines for formal and informal manager-employee conversations, allowing us to identify and address cases where the workload becomes too high. We emphasize trust between managers and employees, allowing individuals to manage their own work schedule during quieter periods in preparation for busier times.

Reasons for Identified Risks

We have conducted a thorough assessment of risks related to discrimination and have found no significant risks. The differences that exist are because we are a young company (established in 2019) and that, over the past six years, we have acquired 61 companies. Our value base and attitudes regarding equality and diversity, combined with the structures we have put in place to support further growth, have already contributed to progress in this area when comparing 2023 to 2024.

We have established the following goals

1. We are aiming for a gender balance within a 35/65 distribution on all position levels.
2. Ensure that our sick leave rate is below the industry average.

3. The turnover rate should be below the industry average.
4. Implement specific initiatives based on results from our employee engagement surveys and employee pulse checks.
5. Ensure an even better recruitment process for both new graduates and experienced applicants.
6. Ensure a neutral promotion process.
7. Implement management development courses available for all managers.
8. Improve the infrastructure for digital learning and development (Aider Academy)
9. Ensure quality onboarding for all acquired companies, with emphasis on the Aider culture

Our Plan for Implementing the work

- We will systematically analyze our routines and processes in relation to our goals.
- Focus on facilitation and inclusive management to keep the sick leave rate low.
- Further analyze the turnover and identify measures to prevent higher turnover.
- Conduct a semi-annual employee engagement survey, with follow-up actions afterwards, as well as additional data collection where relevant (e.g., focus groups or pulse surveys).
- Employer branding and recruitment: Maintain and further develop our guidelines and routines, and make sure that they at all times ensures recruitment of the needed competence, while at the same ensuring a rich diversity of backgrounds and competence.
- Ensure proper training for all involved in the recruitment process, including awareness training on unconscious bias to ensure analytical and carefully considered choices.
- Further develop and maintain our promotion process, which is explained earlier in the report.
- Continue our focus on management development and make leaders aware of their responsibility to develop our people, i.e. through training sessions for new managers.
- Implement better infrastructure for learning and development, i.e. implement an LMS.
- Develop and conduct coursing for graduates 2025 and 2024 during the fall of 2025.
- Further develop and evaluate our onboarding process for acquired companies.
- We will continue building the Aider culture in all offices, countries and teams.

Our Evaluation of Goals, Measures and Results so Far

There have been no significant changes in this area from the previous year. We are satisfied with the structures and frameworks we have established for an inclusive working environment, while at the same time acknowledging that there is always room for improvement.

To emphasize some of the measures taken based on last year's goals, we have conducted cultural assessments in our management, as well as implemented a more structured training process for new managers with annual training sessions. We have conducted our semi-

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annual employee engagement survey, and implemented relevant initiatives based on the results. Also, we have developed and implemented additional training for the employees involved in recruiting graduates.

Goals 1 to 7 is maintained from the 2024 report, with small adjustments, as these are areas on which we still want to put focus. We set two new goals in 2024, which support our company strategy in regard to growth and learning and development. In addition to this, culture is in focus for us, and we will continue working with this, and ensure adherence to our values. We believe this contributes to a healthy and inclusive working environment. At the same time, we are aware of the importance of maintaining a continuous focus on the areas mentioned in this report. Through this work, we aim to create an even better workplace for both current and new employees while also supporting the company's overarching goals.