

PRIVACY NOTICE

AIDER'S PROCESSING OF PERSONAL DATA

At Aider, we appreciate that you visit our websites and other services. Your trust is important to us, and we therefore place great emphasis on safeguarding your privacy. In this privacy notice, we explain how and why we collect and use personal data, and how we ensure privacy protection.

All processing of personal data at Aider shall comply with applicable data protection legislation at any given time, including Personal Data Act and the EU General Data Protection Regulation (GDPR), and the applicable national protection legislation.

"Aider" in this privacy notice refers to Aider Group, its parent companies, and wholly owned or majority-owned subsidiaries. These companies are independent legal entities. However, they are part of a group structure, work jointly to solve assignments, and present themselves externally as one company. This also applies to the processing of personal data. You may therefore contact Aider Group if you have questions or wish to exercise your rights.

For the sake of clarity: Companies recently acquired by Aider and planned to be merged into Aider follow their own routines until the merger has been completed. During this interim period, the individual company will act as the data controller and respond to questions regarding its processing.

Aider is more than an accounting firm. Depending on the processing in question, Aider may act either as a data controller or as a data processor.

PAYROLL AND ACCOUNTING

When Aider performs all or part of the accounting services or payroll processing for our customers, Aider will normally act as a data processor for the customer. Aider's processing of personal data will then be regulated by a data processing agreement with the customer, cf. GDPR Article 28.

Aider collects personal data from our customers, their employees, and other individuals to whom we gain access through accounting or payroll assignments. Information may also be obtained from public authorities and others, such as public registers and the National Tax Administration. Personal data processed in such assignments will primarily relate to payroll information.

Aider is legally required to retain documentation regarding the execution of accounting assignments after completion. Aider acts as the data controller for this retention. Documentation relating to such assignments must be retained for a period of 5–10 years in accordance with national regulations in each country, and Aider will therefore normally retain the documentation for at least 5 years. Data may be deleted the year after the retention obligation expires, unless other circumstances justify continued storage.

As an accounting firm, Aider may in certain cases be legally required to disclose information, for example to supervisory authorities during inspections, in connection with debt negotiations or bankruptcy involving customers, or during audits of customers.

ADVISORY ASSIGNMENTS

Aider offers a wide range of advisory and other services to customers, such as sustainability reporting, transaction advisory services, corporate governance, leadership development, staffing, system implementations, and financial reporting.

When Aider performs such consultancy or advisory assignments, we will normally act as the data controller. The purpose of the processing is to carry out the assignment for the customer. The legal basis for processing varies depending on the type of assignment, but will often be GDPR Article 6(1)(f). The legitimate interests pursued are Aider's or the customer's interest in having the assignment carried out. For special categories of personal data, the legal basis will mainly be GDPR Article 9(2)(a), (e), or (f).

In such assignments, Aider may process personal data relating to, for example, employees of our customers. The data processed may typically include names, contact information, information relating to employment relationships, and interview notes. In some assignments, Aider may also have access to information about financial circumstances and health data.

If the nature of the assignment means that Aider acts as a data processor, the data processing agreement between Aider and the customer will regulate the processing.

CUSTOMER DUE DILIGENCE AND INVOICING

To comply with anti-money laundering legislation, customer due diligence may be carried out. In such cases, Aider acts as the data controller and may process personal data such as name, date of birth / national identification number, address, and other contact information relating to

individuals associated with the customer, including employees, management, board members, owners, and other beneficial owners.

The legal basis for customer due diligence is GDPR Article 6(1)(c) and Article 9(2), in combination with the Anti-Money Laundering Act.

The relevant supervisory authorities in the respective countries may require Aider to report suspicions of money laundering, terrorist financing, or other criminal activities. Depending on the nature of the case, the material disclosed to supervisory authorities may contain personal data. Such reporting will not be disclosed to the individuals concerned.

Aider also processes personal data about customer contact persons for invoicing purposes. The legal basis for this processing is GDPR Article 6(1)(f) (legitimate interest in invoicing completed assignments).

COURSES, EVENTS AND NEWSLETTERS

Aider is the data controller for its courses and events, as well as for the distribution of newsletters and marketing activities.

Aider as a Course Provider

As a course provider, Aider organizes training courses. In connection with registration, Aider collects contact information and, in some cases, information about dietary preferences or allergies.

Special retention rules apply to continuing education courses for accountants and auditors. Documentation must be retained for at least 5 years after the course has been completed. Aider stores personal data relating to instructors (name, qualifications, and contact information) and participants (name, company, contact information, and job title). Data is normally deleted one year after the retention obligation expires.

As a professional course provider, Aider evaluates courses and may send evaluation forms to both instructors and participants.

Newsletters, course/webinar invitations and other information

Customers may choose to subscribe to information from Aider, such as newsletters, webinar invitations, course invitations, and other relevant information. In such cases, Aider stores name,

contact details such as email and telephone number, company, job title, and information about what the user has consented to receive.

Aider may also send general and professional information, newsletters, and course invitations to contact persons at existing customers without consent when relevant to the customer relationship. Contact persons may unsubscribe at any time. The legal basis for such processing is GDPR Article 6(1)(f) (legitimate interest in informing about our activities and offering professional updates and courses).

To provide users with the most relevant content possible, Aider's systems record what users show interest in, such as whether emails/newsletters are opened, content read on aider.no, landing pages visited, and registrations made.

Registration of Prospects

Aider collects information about prospects (potential new customers) and markets its services to them. Publicly available information (e.g. company websites) is used. The legal basis is GDPR Article 6(1)(f) (legitimate interest in acquiring new customers).

If you do not wish to receive information from us, you may request to be deleted from our records.

WEBSITES

Contact us via the website

When using the "contact us" function on our websites, you provide personal data such as email address, name, telephone number, and company. This information is stored in the website's administration system and sent as an email to Aider. This processing is based on consent, cf. GDPR Article 6(1)(a).

Cookies

Aider uses cookies on its websites. The Norwegian Data Protection Authority describes cookies as follows:

<<https://www.datatilsynet.no/personvern-pa-ulike-omrader/internett-og-apper/cookies/>>

"A cookie is a small text file that is downloaded and stored on the user's computer when the user visits a website. Cookies are used, for example, to store login details, register user movement on

the website, or remember shopping carts. The party responsible for the cookie, i.e. the data controller, can adapt its services based on the stored information.”

Aider uses Cookie Information or Cookiebot on its websites so that you can manage your settings. You can easily update your preferences and see which cookies are used. The use of cookies is consent-based (GDPR Article 6(1)(a)), except for cookies that are necessary for the website to function.

SOCIAL MEDIA

Aider has several social media channels. Accessing these channels often requires a user account with the relevant platform. By creating an account or visiting our pages without an account, you accept the terms and conditions of the social media providers and consent to their processing of personal data.

When you use social media and visit our channels, personal data about you and your visit is processed in accordance with the platform providers’ terms, including processing for their own purposes. Aider also has access to aggregated statistics and insights about posts and visits to our channels.

RECRUITMENT

In connection with recruitment, candidates submit personal data such as name, contact information, applications, tests, CVs, documentation of education, certificates, and references in our recruitment database. Background checks may also be conducted. Further information is provided in our recruitment portal.

RIGHTS OF DATA SUBJECTS

Anyone who requests it has the right to basic information about personal data processing in an organization. Anyone registered in our systems has the right to access their personal data. You also have the right to request correction, deletion, or completion of incorrect or incomplete data. In certain cases, you have the right to object to processing or request data portability.

These rights may, in some cases, be limited due to other obligations, such as statutory retention requirements (affecting deletion) or confidentiality obligations that limit access rights.

You also have the right to lodge a complaint with the National Data Protection Authority in your country

To exercise your rights, you may contact your customer manager at Aider or Aider's Data Protection Officer at **personvern@aider.no**. Requests will be answered within 30 days unless extended processing is required and permitted by law.

If Aider is contacted by individuals wishing to exercise their rights and Aider acts as a data processor (primarily payroll and accounting services), we will refer the request to the customer.

DISCLOSURE OF PERSONAL DATA

Aider may disclose personal data upon request, but only where required by law or pursuant to an agreement with the customer.

USE OF SUB-PROCESSORS

Aider uses subcontractors who process personal data, such as IT platform and system providers. These suppliers act as data processors and must comply with applicable data protection and information security legislation.

In assignments where Aider acts as a data processor for customers, such suppliers are considered sub-processors.

TRANSFERS TO COUNTRIES OUTSIDE THE EU/EEA

Aider uses subcontractors that primarily process personal data within the EU/EEA or in approved third countries, including the United States. Where processing outside these areas is necessary, Aider ensures that principles for data protection and information security are followed.

In some cases, Aider may transfer personal data outside the EU/EEA when working for international customers based on customer instructions. In such cases, the customer is responsible for ensuring compliance with data transfer regulations, unless otherwise agreed with Aider.

CONTACT INFORMATION

If you have questions or comments regarding Aider's processing of personal data, please contact the Data Protection Officer at:

personvern@aider.no