

Sustainability Report 2022



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Statement from the CEO

At VIEW, we believe that balancing growth and corporate responsibility requires a comprehensive approach that goes beyond traditional corporate social responsibility (CSR). That is why we are committed to integrating environmental, social, and governance (ESG) factors into all aspects of our business.

As part of our commitment to the United Nations' vision for a sustainable future, we have chosen to focus our ESG efforts on four of the Sustainable Development Goals: Good health and well-being (#3), decent work and economic growth (#8), reduced inequalities (#10), and climate action (#13). We believe that these values align with our corporate value of "Care," which we aspire to apply to our staff, customers, suppliers, and society as a whole.

As a leading Nordic AccounTech company, we recognize that we have a responsibility to make a positive impact on the world. We are working to promote good health and well-being and reduced inequalities within our organization, and we are committed to leveraging our expertise and influence to drive positive change among our customers and in the world.

We approach our ESG efforts with humility and curiosity, recognizing that the true complexity of sustainability reporting is only discovered through doing. We are committed to working hard and working together to achieve our goals and to create a better future for all.

As CEO, I am excited about what we will be able to create together as employees, partners, customers, and society. We will make available our technology, competence, insight and overview to support our customers and the society to become more sustainable over time. We look forward to the opportunity to working with you all!

Sincerely,
John Hugosson, CEO VIEW Group

About this report

This is the first sustainability report for the VIEW Group. Our objective in preparing this report has been to provide comprehensive quantitative and descriptive information for the Group. However, due to VIEW's rapid growth and various acquisitions, certain entities have been excluded from specific information disclosed in the report. Further explanations are provided throughout the report, where applicable.

A task force was established to prepare the content of the report. As part of the process, group management and the board of directors have been involved. A steering group was established to provide guidance and support to the task force.

Main sources for the structure and content of this report are:

- Accounting systems
- HR and payroll systems
- Contracts and vendor administration systems
- Annual employee survey and separate employee survey for this report
- UN Sustainability Development Goals
- Nordic Sustainability Reporting Standard
- Internal corporate guidelines, facts and information

VIEW operates in an industry which at the outset presumably is in the lower end when it comes to negative climate impact. However, we believe that both our company and our industry in general, have a potential for improvements on issues like equality and diversity as well as carbon footprint. Nevertheless, our biggest contribution will come from helping our stakeholders raise their ambitions on sustainability.

Our objective is to achieve complete transparency in all matters pertaining to sustainability, and we are confident that this report advances that objective. We also acknowledge that we are at the initial stages of a learning curve and eagerly anticipate publishing our subsequent sustainability report in 2024.

Facts about VIEW

VIEW combines human expertise and smart technology to help businesses in their day-to-day operations and to fulfill their strategies.

VIEW is a leading AccounTech partner in the Nordics with 20 years of experience in combining professional expertise with the best technology.

Our services include:



Accounting



Financial advisory



IT & systems



Support & education



Payroll



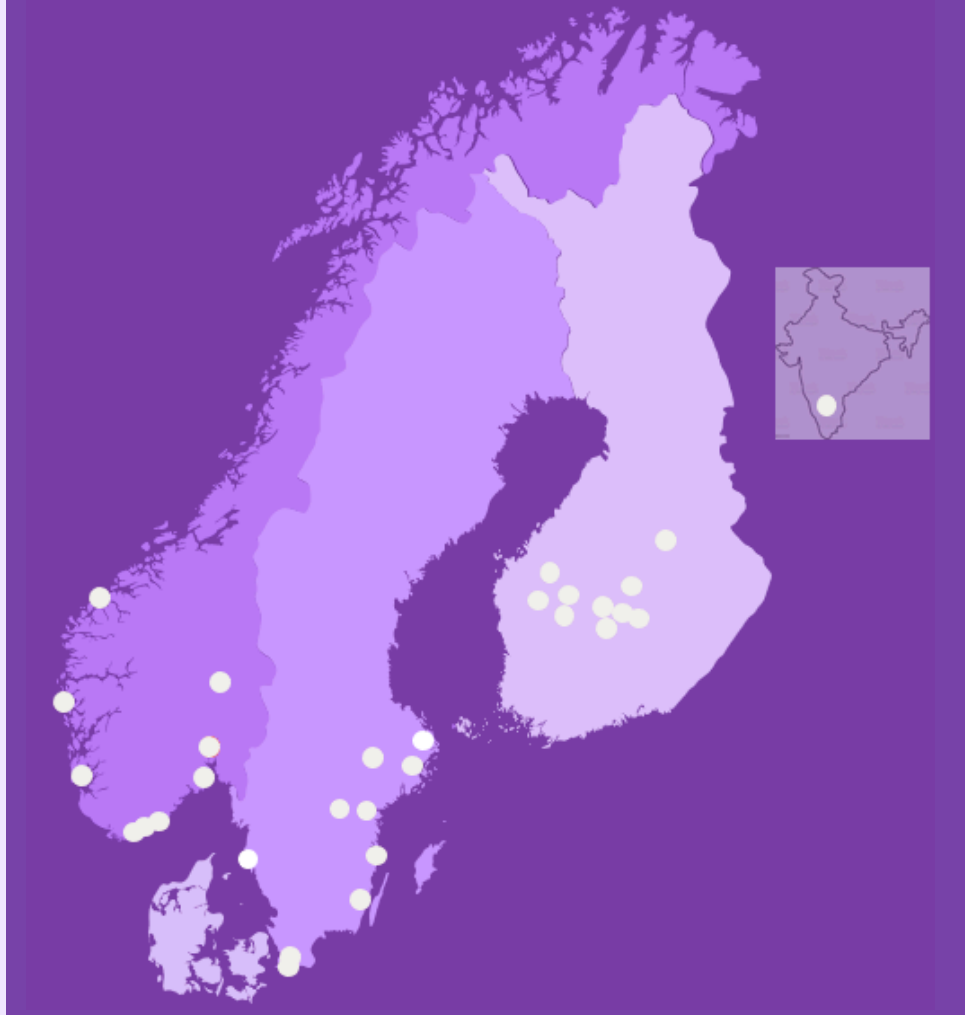
HR

Norway

Sweden

Finland

India



66% share of women



25% annual growth



0,22 tons CO2 emissions
per FTE



700+ employees



30 offices

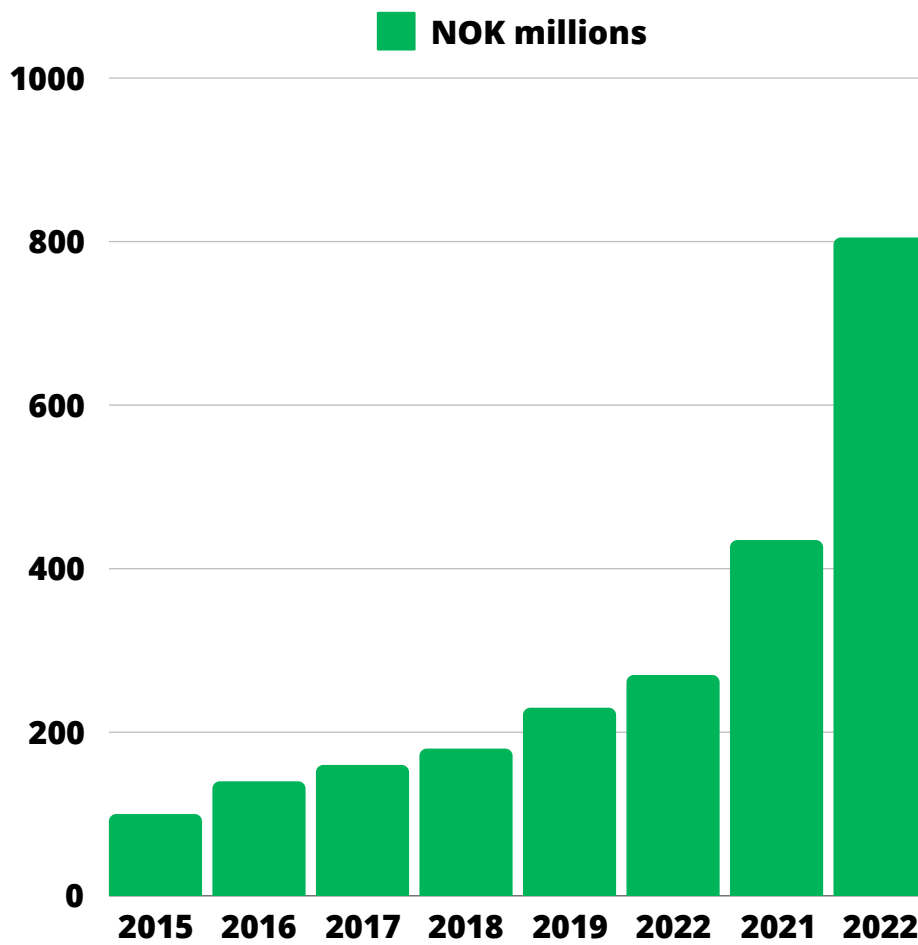


4 countries

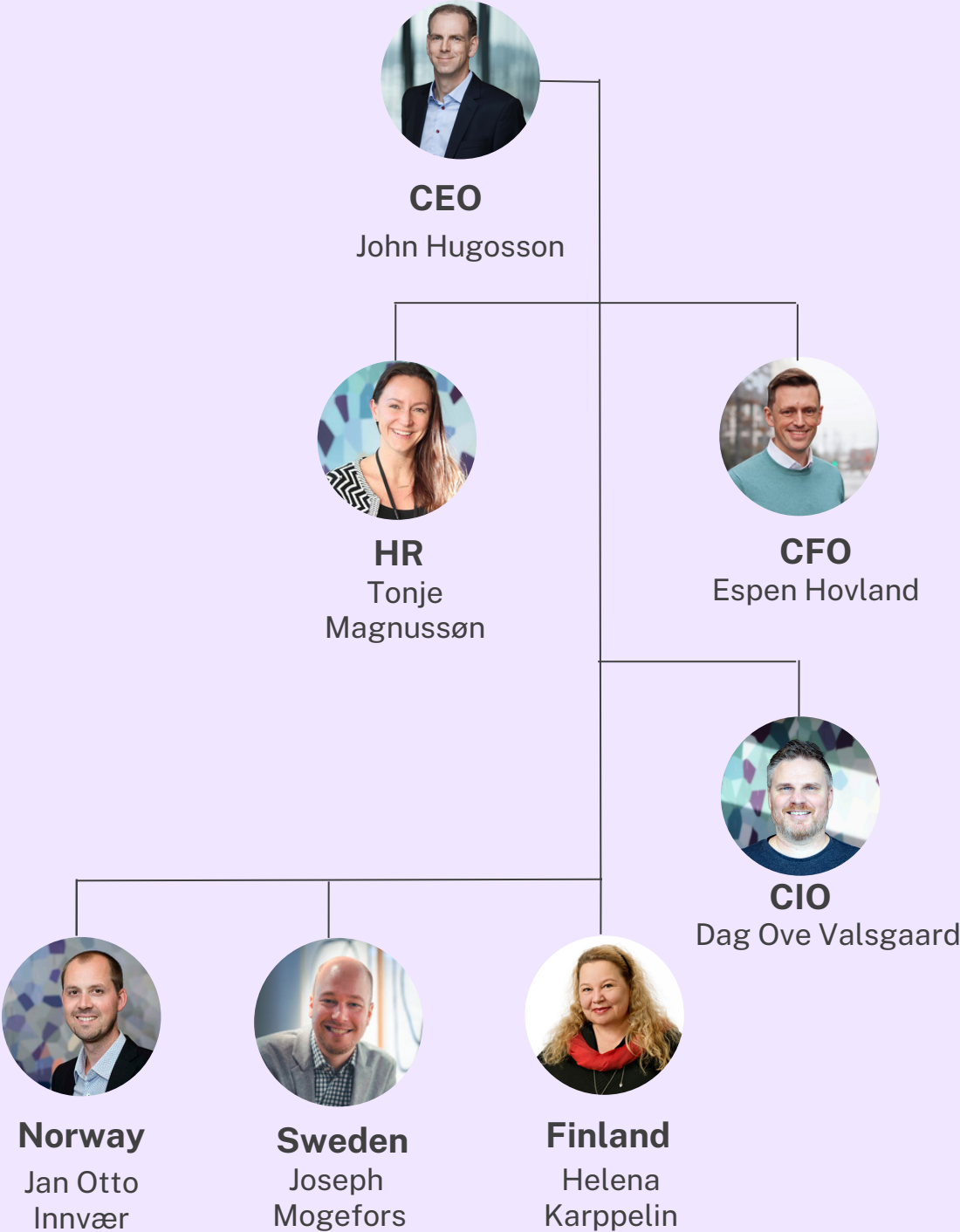
VIEW Group verticals



Revenue development



VIEW Group Management Team



SUSTAINABILITY IN VIEW

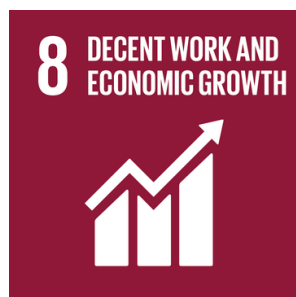
Commitment to United Nations' Sustainability Development Goals

As a provider of accounting, technology and advisory services, our business is highly "people-driven." This has influenced our evaluation and the relevance of the 17 UN Sustainability Development Goals (SDG). Consequently, VIEW has chosen to focus on the following SDGs:



Good health and well-being

Maintaining good health and living conditions is a fundamental requirement for a satisfying daily life. As an employer, VIEW should prioritize cultivating a culture that encourages a healthy work-life balance and supports our personnel in maintaining good physical and mental health.



Decent work and economic growth

It is crucial to achieve sustainable economic growth. As a company, we hold a considerable influence over our employees and clients, and we have a responsibility to be effective advisors and alert them to any unsustainable practices. As our operations expand, it is imperative that we uphold decent work standards and ensure sustainable economic growth across all regions.



Reduced inequalities

It is our obligation to ensure equal treatment and foster inclusivity, irrespective of age, gender, ability, race, ethnicity, national origin, religion, or financial status. VIEW has the potential to diminish social disparities and fight against discrimination and racism. Additionally, our industry has much to gain in advancing gender equality.



Climate action

VIEW operates in a world where we are confronting significant climate challenges. It is imperative that we prioritize this issue and make conscious decisions that benefit the planet. We must proactively address this matter and place it on our agenda if we are to effect meaningful change.

Stakeholders

The operations of the VIEW Group have relations to the following stakeholders:

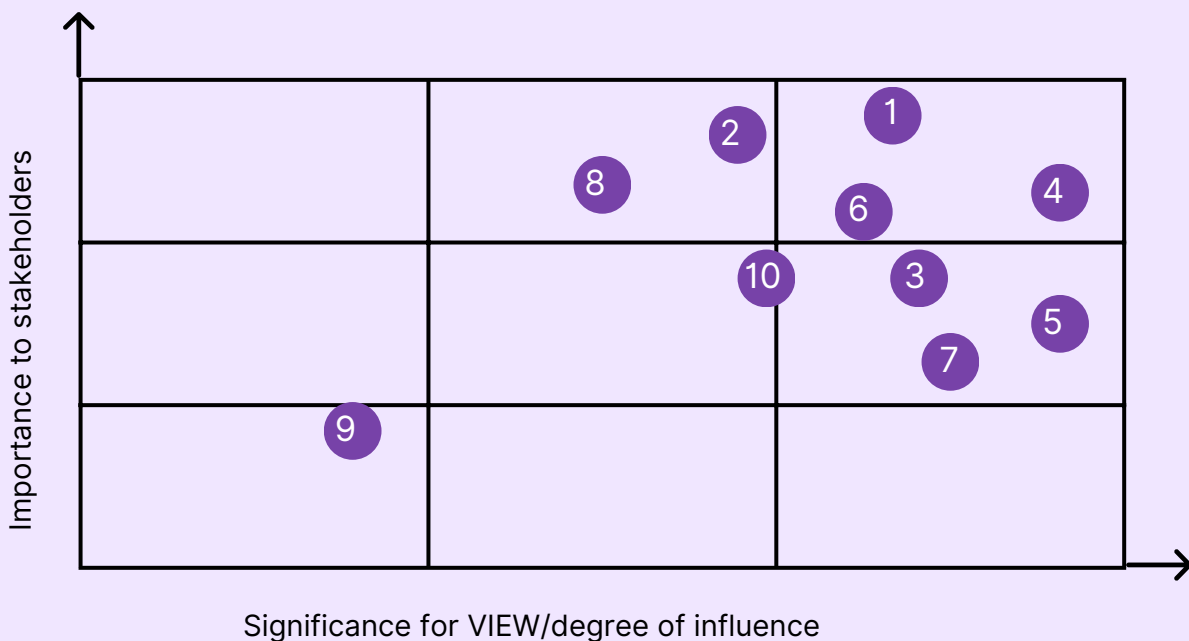
External	Internal
Customers Suppliers Partners	Owners
Bank Insurance companies	Employees
Society Government bodies Business associations	

Analysis of materiality

Our assessment of materiality has focused on areas where our business can have a material impact on our major stakeholders and vice versa, where our major stakeholders can have a material impact on our business. Furthermore, VIEW should be able to influence the identified material topics.

Material topics discussed are:

1. Compliance with labor law and relevant regulations
2. Compliance with GDPR and data security
3. Compliance with laws and regulations applicable for our industry
4. Ethical standards and compliance with VIEW's ethical guidelines
5. Inclusion and diversity
6. Working environment, health, and personal development for employees
7. Sustainable business in a fast-growing company
8. Requirements for suppliers (Suppliers' Code of Conduct)
9. Efforts to reduce negative impact from our business on the climate and environment
10. The opportunity to influence customers in a more sustainable direction



THE TECHNOLOGY PERSPECTIVE

SDG #13 Climate action

VIEW Group focuses on sustainability through an environmentally-conscious cloud strategy, partnering with companies like Microsoft and Salesforce. This approach aims for carbon negativity, water positivity, and zero waste by leveraging the environmental benefits of cloud computing.



“VIEW is born in the cloud. All our business strategies are supported by cloud solutions. These solutions provide high enterprise value from the first user, as well as complex security supporting underlying architecture for disaster recovery, scalability, environment friendly and sustainable infrastructure. Most often what is positive for the customer and good for the environment aligns in the cloud.”



Dag Ove Valsgaard, CIO of VIEW

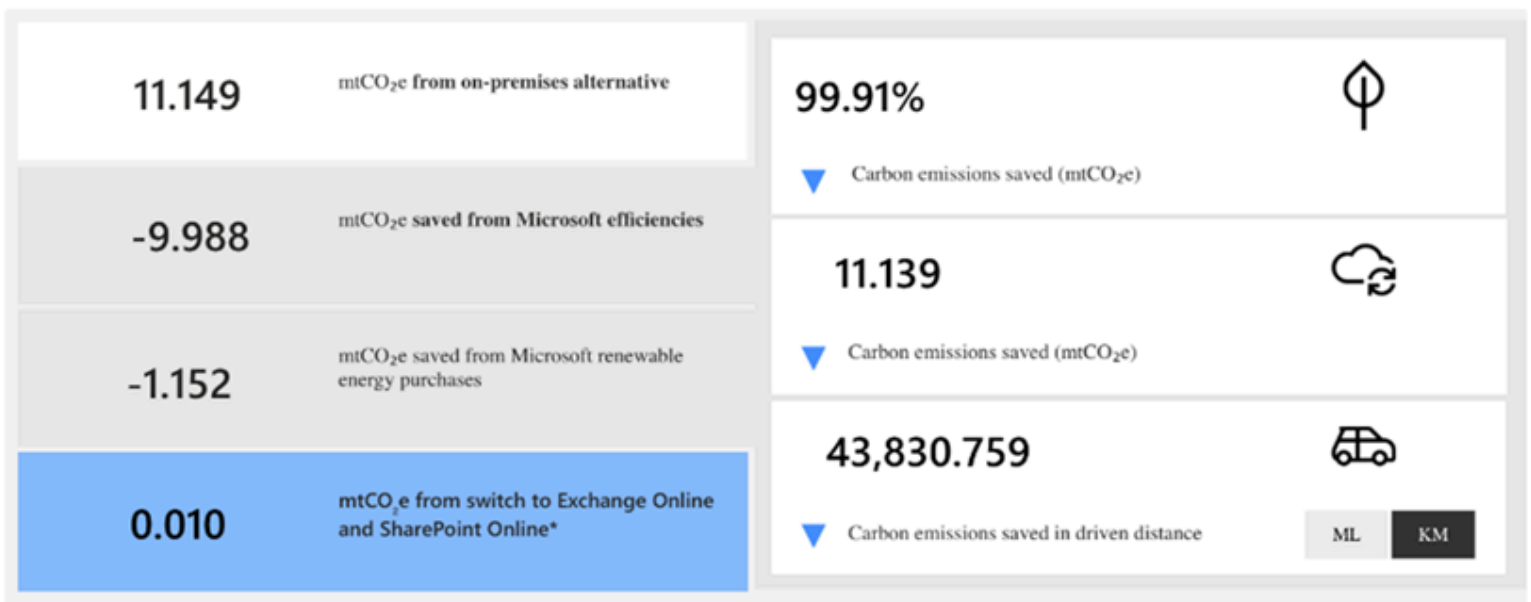
The cloud strategy's environmental gains are based on five objectives: better infrastructure, higher utilization rate, faster hardware refresh speed, reduced electricity use, and a reduction in climate impact. Public cloud servers are more efficient and environmentally friendly than traditional data centers.

THE TECHNOLOGY PERSPECTIVE

SDG #13 Climate action

In addition to cloud-based solutions, VIEW Group emphasizes responsible hardware acquisitions, promotes the circular economy through partnerships like Foxway AS in Norway, and supports digitization to reduce paper consumption.

If we would use traditional datacenters instead of the cloud, we would increase our CO2 footprint with these figures:



VIEW Group Microsoft 365 Carbon savings in Cloud

OUR VALUES

New values during 2022

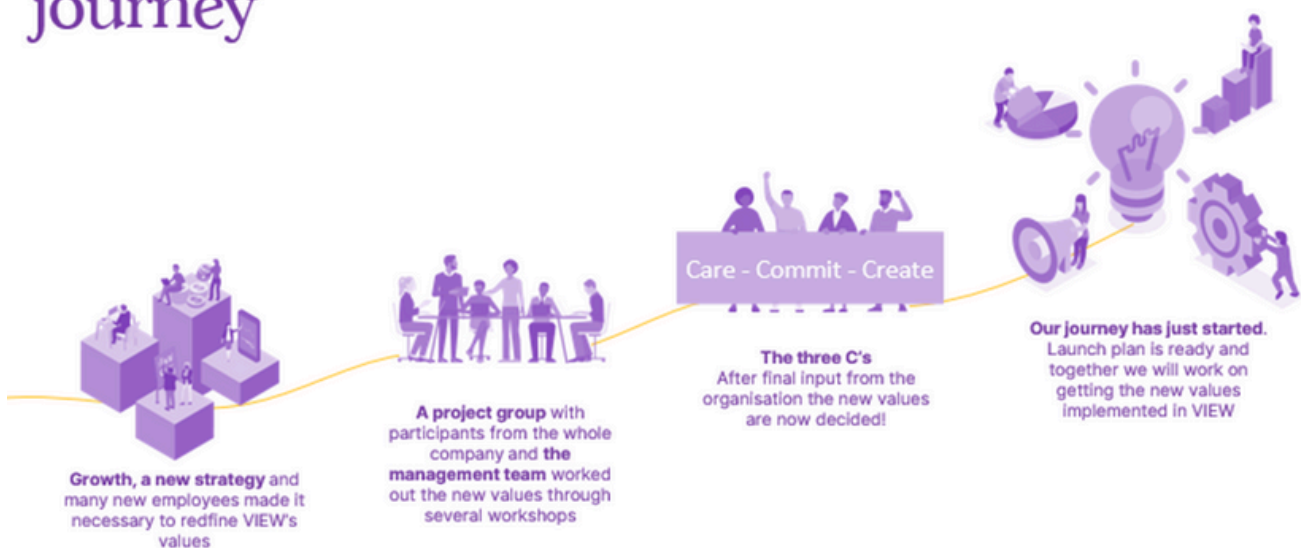
In 2022, a project was established to define the core values of the VIEW Group.

Management at different levels and representatives for the employees were engaged in workshops and discussions to arrive at values that serve as a foundation for how we think, act, and interact within our own organization and with our clients and partners.

Our values are **CARE – COMMIT – CREATE** and they are described in more detail in the following section.

Care Commit Create

We have just started the value journey



OUR VALUES

We believe our core values tie directly into our efforts on sustainability and will help us in achieving improvements and reaching our goals.

Care



We care about each other, our customers, our company, and society as a whole

At VIEW, our people and our customers are our most important resources. Empathy is a core component in empowering our people and building team spirit. The same goes for developing trusted advisor relationships with our customers - by listening and helping them discover new possibilities.

Commit



We are engaged and committed to creating value for our customers and VIEW

Together, we build a proactive culture and deliver great customer experiences and quality every day. When everyone is engaged, we can accomplish more as a company and on behalf of our customers - and work becomes more interesting, meaningful, and fun.

Create



We create better ways of working and shape our industry for the future

We are on the forefront of a changing industry and on a mission to create leading AccountTech solutions and contribute to our customers' success. To do so, we need to continuously adapt and change by staying on top of new regulations, exploring new technology and developing better methods, services, and processes.

THE PEOPLE PERSPECTIVE

SDG #3 Good health and well-being

The third sustainable development goal of the United Nations aims to promote health and well-being for everyone by putting an end to epidemics such as AIDS, tuberculosis, and malaria, and by ensuring universal access to healthcare and effective medicines and vaccines by the year 2030.

The Nordic countries have a well-developed national healthcare system, and the life expectancy of both men and women is increasing. These countries also have good vaccination programs, low rates of traffic accidents, and low child mortality rates. For this reason, the Nordic countries' UN goal is focusing on mental well-being.

At VIEW, our people and customers are our most important assets. Empathy is a vital element in empowering our employees and fostering team spirit. We strive to build trusted relationships with our customers by listening to them and helping them discover new opportunities.

One way to support mental health in the workplace is by promoting open conversations about it. Creating a safe and supportive environment encourages employees to speak more openly about mental health and seek support when needed.

In addition, offering flexible working hours can help reduce stress and improve overall well-being.

This can include arrangements such as remote work or flexible hours, which give employees greater control over their work-life balance.

In 2022 we sent out 367 employee surveys, 324 answered (88%). Our managers also conducted employee interviews, 85-90% of the employees participated.

STATISTICS IN 2022



470 employees



27 offices



4 countries

Note: 470 employees refers to the number of employees included in the reported figures and statistics in this report.

VIEW emphasizes mental well-being and positive work environment

Good health is essential to reach our full potential, including in our work lives. Several factors affect our health, such as genetics, lifestyle choices, environment, access to healthcare, and personal behavior. Mental health and social support are also critical components of our overall well-being, along with making healthy lifestyle choices, such as staying physically active.

Sick leave and turnover are two of the parameters we are monitoring and reporting on, here presented for our major locations (figures for 2022):

Sick leave:

Norway 7.5%	Sweden 4.2%	Finland 3.3%
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Turnover:

Norway 17%	Sweden 16%	Finland 10%
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It is our goal to reduce sick leave in Norway to or below average, which was 6.8% in 2022 for all industries and 7.1% for business services (Statistics Norway, “12441: Sickness absence for employees”).

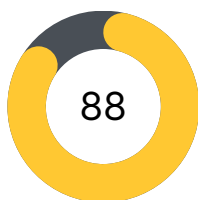
Employee turnover rate is in general high in our industry. We work actively to reduce the turnover rate.

To assess the well-being of our employees, we conduct annual surveys, with scores ranging from 0 to 100, where 100 represents the highest level of satisfaction.

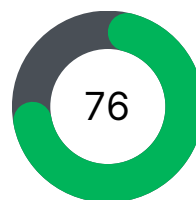
Our target was to achieve a score higher than 67 for employee satisfaction and a score higher than 77 for loyalty. We have almost exceeded these targets, with employee satisfaction at 70 and loyalty at 75.

We asked our employees:

In my department, we trust and respect one another



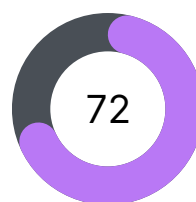
My job makes the best use of my skills



I always look forward to going to work



I feel motivated in my job



I am one of those who make an extra effort in relation to resolving new tasks or when problems arise



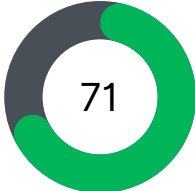
My immediate manager creates a working culture in my department characterized by trust and openness



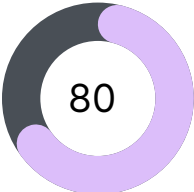
I am empowered to make any necessary decisions when carrying out my job.



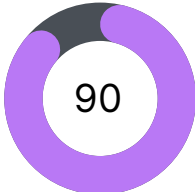
Overall, how satisfied are you as an employee at your place of work?



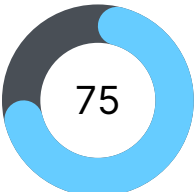
My job is highly interesting to me



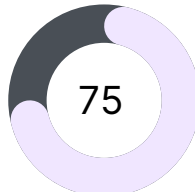
Do you feel that you can be yourself at work?



It is clear to me where I need to develop in my job



I'm actively seeking out opportunities to help me develop in my job



We strive to embody our values in our organization by demonstrating compassion and genuine interest in our colleagues and customers. We strive to live our values every day and to speak up when we encounter situations that do not align with our principles.

Additionally, we support each other and communicate in a positive manner. We are dedicated to building trust in society by providing services and products that are of the highest quality. Finally, we endeavor to create opportunities for personal growth and development, both for ourselves and for those around us.

At VIEW, we promote a healthy work-life balance by encouraging employees to prioritize self-care, such as taking breaks, engaging in physical activity, managing workloads, and prioritizing sleep and good nutrition. These building blocks are essential for good recovery.

CARE activities around the world

In Sweden, "Fika" is a term used to describe a coffee break with good company, good coffee, and something tasty to eat.

"Cinnamonbuns' day" was recently celebrated in Kalmar



VIEW Ledger AB challenges employees to get in shape by offering free race around Vättern.

Vill du börja sommaren med en utmaning som booster både energin och benmusklerna? Som leverantör och sponsor till Vätternrundan har VIEW Ledger tillgång till startplatser som vi erbjuder våra medarbetare. Starten sker i Motala där Sitesmart har sitt kontor och våra IT-kollegor kommer vara på plats och se till att all IT-funktioner och deltagare flyter smidigt. Varmt välkommen du med!
[see more](#)

Vill du cykla Vätternrundan? VIEW Ledger har startplatser.



Vill du börja sommaren med en utmaning som booster både energin och benmusklerna? Som leverantör och sponsor till Vätternrundan har VIEW Ledger tillgång till startplatser som vi erbjuder våra medarbetare. Starten sker i Motala där Sitesmart har sitt kontor och våra IT-kollegor kommer vara på plats och se till att all IT-funktioner och deltagare flyter smidigt. Varmt välkommen du med!

Vi har totalt 10 startplatser att erbjuda i något av nedanstående lopp:

- 10 juni Tjejvättern (100 km)
- 11 juni Halvvettern (150 km)
- 16 - 17 juni Vätternrundan (315 km)

Vi bjuder på startplats och cykeltröja. Du ansvarar själv för transport och eventuellt boende. Anmäl ditt intresse så snart som möjligt men senast den 31 mars för att få chansen att knipa en startplats.

Är du intresserad?
Mejla hanna.tonek@viewledger.com



Sandefjord utilizes SATS-Online to maintain their fitness. They performed an eight-minute "office body stretch - shoulders and upper back" to stay in shape.



The office stretching routine is performed twice a week in Onkiniemi, Finland.



On March 8th, the International Women's Day and Holi, the day of colors, were celebrated in our Bangalore office in India.



From the annual go-kart event in Oslo.



Auntie - healthy minds, brighter business

VIEW provides support to all its employees through a mental health provider service called Auntie. Auntie offers preventative mental health support to help employees manage stress and motivation challenges before they become overwhelming. The service is available in 25 languages and is easy to access.



Kristin Blichfeldt is one of the many employees at VIEW who has used Auntie's services.

Low threshold

"I wasn't aware of this opportunity until my manager told me about it. At first, I was a bit skeptical since I don't have any experience with mental health support, but I managed to keep an open mind and try something new," says Kristin."

"After accessing the Auntie portal, I had to fill out a questionnaire about myself and the kind of support I needed."

The service offers packages called 'Stressed Out,' 'Overachiever,' 'Feeling Down,' 'Sleepless in Seattle,' and more. If you don't know which package suits you best, Auntie will help you choose one based on the facts you provide.

"Everything is anonymous and discreet, and no one in VIEW can access the information you share with Auntie. After a couple of days, I had my first online session with my Auntie, who was a mental health professional", she continues.

Easy, effective tools

"For me, it was work-related things I wanted help with. I got the help I needed very quickly and efficiently. Auntie provided me with easy and effective tools that I could use in everyday life. They were techniques to break negative thinking patterns and tools I could use in specific situations at work. Through working with these techniques, I became more comfortable with my role at work and more satisfied with the choices I make," adds Kristin.

Recommended

"I have recommended Auntie to many of my colleagues since using it myself. I think it gets easier for everyone to use if they hear about it from other colleagues. Since I was skeptical at first, I'm sure many of us are skeptical too. But there's really nothing to fear - Auntie is a very positive experience that helped me and can help others, too," concludes Kristin.



Advisory program

Since 2021, VIEW has had an educational program for its employees, and as a result, 30 employees have become certified advisors.



Hana Ahmed was one of the participants in 2021. She is a teamleader in Stavanger.

How has the course impacted your daily work, Hana?

"It has had a tremendously positive impact on my daily work, as it has changed the way I communicate with people. I can now interpret people's communication better, and I am better equipped to adapt my communication style to suit different personalities. I have even managed to establish great relationships with people whom I previously struggled to connect with, so I have learned a lot from this program."

Has the course impacted your personal life as well?

"Absolutely, I have been able to use my newly acquired communication skills both at work and outside of work. Active listening, which involves listening without thinking about what you will say next, has led to some very meaningful conversations with the important people in my life."

It's been almost two years since you started the program. Are there any specific tools that you still remember and use?

"Active listening is one of the most useful tools that I remember using daily. It has helped me a lot personally and professionally. By listening to my customers' needs, I can show them that I care, and that has strengthened our relationship."

Would you recommend this program to your colleagues? Why?

"I have already recommended this program to all my colleagues. Understanding different personality types and how they communicate is crucial for offering excellent customer service and advice. Additionally, all the skills acquired through the program can be adapted and applied to other relationships outside of work."

Our objective

Our objective is to create a workplace that prioritizes and supports mental well-being, leading to improved employee satisfaction, productivity, and overall well-being. We aim to provide a great working environment that supports mental health and happiness among our employees.

We embrace our core values of Care, Commit and Create. We care about each other, our customers, our company, and society.

We also strive to influence our clients positively in the same areas. We are committed to attracting, developing, and retaining motivated and skilled employees who are enthusiastic about the future opportunities within the company.

Our goal for 2023 is to increase VIEW's brand awareness as an employer, receive more relevant job applicants, and reduce sick-leave and employee turnover rate.

We are in the process of transforming our employees from accountants to advisors, reflecting our dedication to investing in the development of our employees and ensuring their continued growth and success within the company.

THE PEOPLE PERSPECTIVE

SDG #8 Decent work and economic growth

VIEW emphasizes decent work and economic growth

Our organization is committed to adhering to applicable legal obligations, promoting fair and safe working conditions, combatting corruption and money laundering, and upholding human rights within our organization and value chain. Additionally, we aim to inspire our clients to adopt these same practices in these areas and create a positive impact.

The nature of our business

As a business, we rely heavily on trust from key stakeholders such as clients and employees. Regardless of the type of services we offer, whether it is access to ERP systems, accounting, or advisory services, it is crucial that we act as a reliable and trustworthy partner. Our clients, employees, and authorities all depend on VIEW to comply with relevant laws and regulations, including but not limited to labor laws, GDPR, and regulations regarding money laundering and terrorism financing.

As an authorized accounting firm, VIEW is subject to the regulations enforced by financial supervisory authorities in the countries where we operate. Additionally, as a member of Accounting Norway (and equivalents in other countries), VIEW is also subject to supervisory activities. In order to maintain compliance and meet our obligations, we continuously work to improve our internal routines and processes in the aforementioned areas.

Ethical guidelines

VIEW has implemented ethical guidelines with the aim of fostering a professional attitude among all employees and encouraging them to make choices that promote ethical standards within our profession. These guidelines also aim to build trust and respect among our clients, public authorities, financial institutions, business associates, colleagues, and the broader public.

As an employee of VIEW, it is crucial to take social responsibility and uphold our ethical standards to ensure that rules are being followed, and our behavior aligns with the norms that benefit society.

Through our professional conduct, we can contribute to the greater good and make a positive impact on the world around us.

The ethical guidelines contain the following areas:

- Integrity
- Objectivity
- Professional conduct
- Due diligence
- Confidentiality
- Loyalty
- Equality

Every employee in VIEW has a personal responsibility to read, comprehend, and adhere to the ethical guidelines that have been established. We all have a role to play in ensuring that these guidelines are being followed, and we should take our responsibilities seriously.

Managers have a crucial role to play in following up on the regulations and serving as positive role models for their teams. They should lead by example, and their actions should reflect the values and principles outlined in the ethical guidelines. By doing so, they can inspire their team members to uphold the highest standards of professional conduct and create a culture of ethical responsibility throughout the organization.

Complying with The Transparency Act

1. Introduction

VIEW is subject to the Transparency Act in Norway which entered into force on 1st of July 2022. The Transparency Act shall promote enterprises' respect for fundamental human rights and decent working conditions and ensure the general public's access to information.

The board of directors in VIEW have approved our policy for the Transparency Act and given the CEO the responsibility for VIEW's compliance with the law. Our policy will ensure accountability in our own business and our value chain. Our ability to conduct responsible business is reliant on the support of VIEW's suppliers and business associates.

To establish trust and transparency in our business relationships, it is crucial that our suppliers and partners align with our values on ethics and compliance. It is important to us that they uphold fundamental standards for human rights and labor rights. This ensures that we prioritize responsible and ethical practices throughout our supply chain.

2. Scope

VIEW will conduct due diligence for the overall business, based on our due diligence assessments.

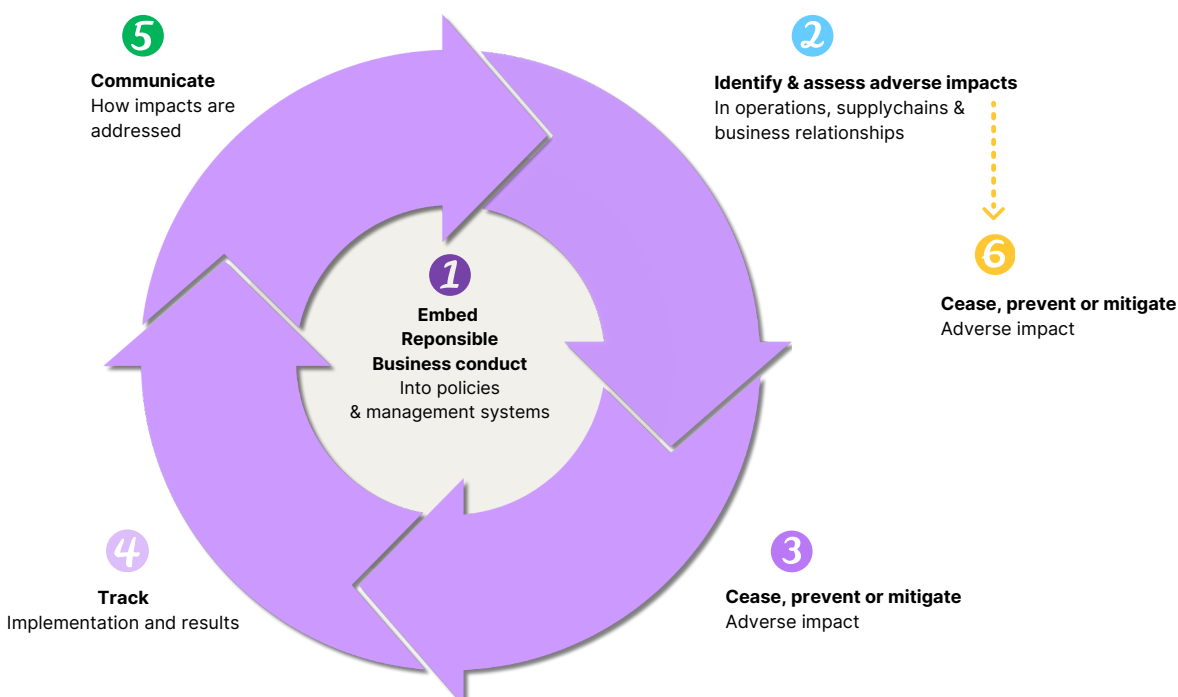
Due diligence assessments are a dynamic and ongoing process that requires involvement from several people in the organization. The overall responsibility for conducting due diligence lies with the management team in VIEW. This includes development and follow-up of routines and policies, training of employees and implementation of relevant measures.

In addition, it shall ensure that due diligence is implemented in the supply chain.

3. Due diligence assessments

Our due diligence assessment is based on the OECD Guidelines for Multinational Enterprises. Due diligence is an internationally recognized method for identifying, preventing, limiting and explaining how businesses handle actual and potential negative impacts on labor and human rights in their own operations, in the supply chain and other business relationship.

The following are the due diligence processes.



Step 1 – Embed responsible business conduct into policies and management system

The Board of VIEW has approved our policy for the Transparency Act and given the CEO responsibility for VIEW's compliance.

A working group has been appointed to prepare guidelines for accountability and establish procedures that clarify our commitments. The working group has also drawn up plans for due diligence. This has been presented and approved by VIEW's management team.

Based on the guidelines, we have updated our own policy applicable to our business. Furthermore, we have drawn up ethical guidelines and expectations applicable to our suppliers and business partners, our Code of Conduct for Suppliers. We will actively use these in connection with new agreement processes in the future, and suppliers and business partners will be required to comply with these in their supply chain.

People responsible for entering into new contracts on VIEW's behalf, have received training/given information in our new policy and routines.

Step 2: Identify and assess adverse impact

Our customers are end-users and mainly operate in Norway, Sweden or Finland. The same applies to our suppliers we purchase services from, and our business partners. As such, we do not deal directly with risk areas where human rights and working conditions are not regulated.

Based on this, our due diligence assessment is based on important input factors in addition to our people in order for us to deliver good services to our customers.

On the supplier side, the ERP systems and digital platforms we use, are important input factors, and the input factors we "consume" most of in our service delivery.

In addition, it is important that our people have good and effective solutions when it comes to the individual's workplace. This applies to office furniture, technical equipment such as PCs, monitors, scanners and telephones.

We are aware that the production of ICT equipment often takes place in low-cost countries, either entirely or that subcomponents are produced where it is known that violations of the ILO Convention's requirements for working conditions and labour rights occur.

In addition, there may be a risk to factory workers associated with the use of hazardous chemicals in production. The same applies to the production of office furniture. The level of risk indicates that we will demand respect for fundamental human and labour rights when procuring these products.

As a basis for further processing, we have obtained information from our main suppliers and business partners in these areas in the form of supplier surveys. In addition, all our suppliers who provide ongoing services to us will be asked to sign VIEW's Code of Conduct for Suppliers.

Step 3: Cease, prevent or mitigate

An important measure to prevent and reduce risk is through a responsible purchasing process where we set requirements for our suppliers and partners. We will apply our Code of Conduct for Suppliers in agreements with future suppliers and business partners.

In the event of an acquisition, new market entry or service development, this will be assessed in light of whether it may have a negative impact on our accountability.

We will follow up any non-conformities on suppliers from supplier surveys by contacting them and requesting a statement of how they intend to close non-conformities.

Furthermore, we will enter into dialogue with current suppliers or business partners who do not sign our Code of Conduct for Suppliers, and or do not respond to our survey.

Ultimately, discontinue cooperation and enter into agreements with other partners to the extent that it is not possible to influence the current partner. We will conduct supplier surveys as an ongoing process.

We have established our own information channel, where anyone who wants to report nonconformities or has questions about our work on the Transparency Act can make contact (apenhetsloven@viewledger.com).

Step 4: Track

We will evaluate our own work by following up the implementation and results of our measures.

We will monitor by following up nonconformities from supplier surveys.

Quality & compliance

VIEW has a specialized department tasked with overseeing quality and compliance. This department is responsible for training and testing employees, as well as implementing control activities to ensure compliance with relevant laws and regulations.

For instance, all employees are required to undergo training on Know Your Customer (KYC) procedures and customer verification. Subsequently, employees must pass a mandatory test to demonstrate their understanding and competency in these areas.

Personal data and cyber security

VIEW Group utilizes multiple internal shared services as well as external audits to address customer, business, and employee security requirements. This is formalized through annual wheel of operation with tasks, objectives and reporting related to for example information and communication technology services or compliance functions.

There are multiple laws and legislation that regulate the business area of VIEW Group to ensure security and privacy for both businesses and private individuals. VIEW Group aims at always to be compliant with laws and regulations for our area of operation. The following describes our risk mitigation mechanisms.

Risk mitigation mechanisms

In VIEW, we define and utilize risk mitigation mechanisms into three categories:

Technical

Technical risk mitigation measures ensure confidentiality, integrity, availability, and protection against fraud. It is associated with technical solutions to risk mitigation as through hardware or software. VIEW utilizes multiple technical mechanisms to mitigate risk, such as encryption, identity provider, two-factor, firewalls, endpoint protection, traps and monitoring.

Organizational

Organizational risk mitigation measures are related to procedures and defined processes of operation. Examples are HR system for on-/off-boarding, confidentiality agreements, process descriptions, approval matrix, work procedures, access policies, checker/approver features, training program, task management solutions and monitoring.

Risk management according to ISO 27001, incident and change management also fall into this category.

Business

Business related mechanisms are associated with for instance the ability to recover financially and operationally after incidents. Also, accountability and ability to cover financial claims related to lawsuits and damage compensation (i.e., insurances). Another mechanism could be current owners, financial capabilities, financial results, and solidity.

General Data Protection Regulation

VIEW Group has embedded the functional role of a Data Protection Officer to ensure the interest of the individual and to ensure compliance with the General Data Protection Regulative (GDPR).

The primary role of the Data Protection Officer is to ensure that the organization processes the personal data of its employees, customers, providers, or any other individuals (also called data subjects) in compliance with the applicable data protection rules.

Data Protection Officer is a controlling function, as well as an operational anchor of notification that ensures deviation processing and investigation of cases where personal data compliance is in question.

Through multiple parallel annual processes in relevant departments and organizations there are sub deliveries as in example ICT RISK assessment to the Personal Data Officer compliance work and reporting.

VIEW Group has established routines that describe roles, responsibilities and guidelines that regulate how we handle personal data, and ensure that employees receive training in the correct handling of personal data. This also includes guidelines to ensure that those registered receive information about how their personal data is processed. This is stated in our privacy statement.

Our role as advisors

As an accountant and advisor, we are in a unique position to influence our clients in a positive way also when it comes to sustainability. We have insight into both quantitative and qualitative information for our clients related to SDG #8 Decent work and economic growth. By providing relevant and adequate advice, we can contribute to our clients' transformation to a more sustainable future. Furthermore, we can help clients document and report on their work on sustainability.



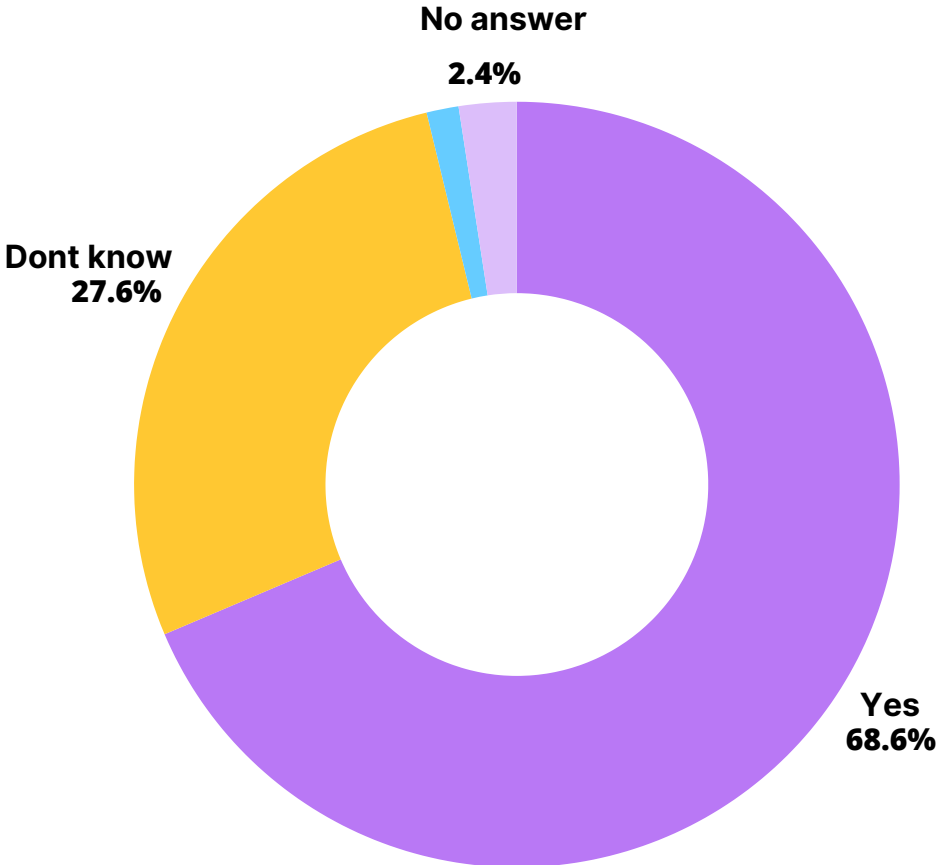
THE PEOPLE PERSPECTIVE

SDG #10 Reduced inequalities

VIEW places great importance on reducing inequalities and promoting social inclusion. The UN's goal number 10, which focuses on reducing inequality within and among countries, highlights the significance of social inclusion. In the Nordic countries, social inclusion is increasingly viewed as a means of ensuring that all members of society, regardless of their socio-economic background, can participate fully in the country's economic and social progress.

VIEW acknowledges that our employees are the most valuable asset of our business. Our success as a firm relies on the knowledge, competence, and experience of our people. To create value for our customers and for VIEW itself, we need a diverse workforce with varied background, experience, education, and knowledge.

Do you represent diversity?



Our work for equality and no discrimination

VIEW is committed to promoting equality and preventing discrimination in all aspects of employment, including working conditions, promotions, personal development, and salaries. Our efforts to ensure equality are embedded in our processes across the company.

We strive for diversity when selecting participants for our competence programs, actively seeking participants of different ages, genders, and locations. We also accommodate employees who are pregnant to participate in these programs.

Our career paths are transparent and apply to all employees, encouraging internal promotion and recruiting new managers from within our workforce. During annual salary adjustments, we ensure that employees on leave are not discriminated against and focus on correcting any gender discrepancies.

We offer our employees the flexibility to work from different locations, which is particularly beneficial for those with young children or health challenges who may face difficulties working in a traditional office setting. At VIEW, we have a well-functioning working environment committee that raises and discusses issues related to equality and discrimination. We are committed to maintaining an inclusive workplace where everyone can thrive.

Share of women total: 66%



Total:



Salary women in percent of men

Category	Norway	Sweden	Finland	India
Economy/ consultant	102%		106%	94%
Middle manager	97%	96%	133%	
IT	92%			

At VIEW, we strive to promote equality and eliminate discrimination in our recruitment processes. To achieve this goal, we have implemented several measures:

Firstly, we make sure to use inclusive language in our job postings, avoiding any terms or phrases that may be biased or discriminatory.

Secondly, we are mindful of the images we use on our web career pages and job postings, ensuring that they feature people of different genders, ages, ethnicities, and backgrounds.

We have launched a blind-hiring project to further enhance our commitment to equality. Under this initiative, we do not consider the candidate's gender, age, or ethnicity during the hiring process until the contract is signed, promoting a more objective selection process.

By adopting these practices, we aim to attract diverse talent and ensure that everyone has an equal chance to succeed and contribute to VIEW's success. We will also be conducting a recruitment course for managers in 2023, which will focus on addressing unconscious bias and discussing ways to avoid discrimination in the recruitment process.

Our career paths are presented and available to all our employees. During the year, we have seen three women and five men take a leadership step internally. We encourage internal mobility and strive to recruit new managers from our own employees whenever possible.

To ensure that we maintain a fair and diverse workplace, we will include further questions related to equality, diversity, and discrimination in our upcoming employee survey in 2023.

We value the responses we receive and will actively work with them to identify areas where we can improve. We are committed to promoting gender diversity, and as part of this, we will actively seek out acquisition targets of companies that have female managers.

THE PLANET PERSPECTIVE

SDG #13 Climate action

VIEW emphasizes the need to fight climate change

This implies the need to act immediately to combat climate change and its consequences.

The nature of our business

Although the nature of VIEW's business inherently results in a low carbon footprint, we recognize that there are still opportunities for us to contribute to the fight against climate change. These areas primarily involve reducing indirect emissions stemming from the use of rental premises (electricity), transportation, and waste management.

Rental premises

VIEW is renting office spaces in multiple locations across Norway, Sweden, Finland, and India. In the Nordic countries, most of the electricity utilized for heating and power in office buildings is derived from clean energy sources, particularly hydroelectric power.

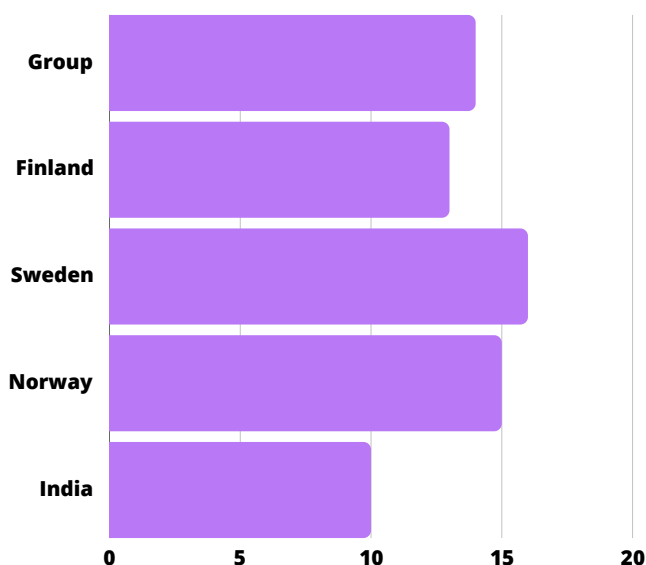
However, due to variations in energy sources across locations, we have calculated our carbon footprint using country-specific emission factors sourced from www.electricitymaps.com.

Transportation

Depending on the category of transportation, it can generate emissions of CO₂. The following categories of transportation are relevant in VIEW:

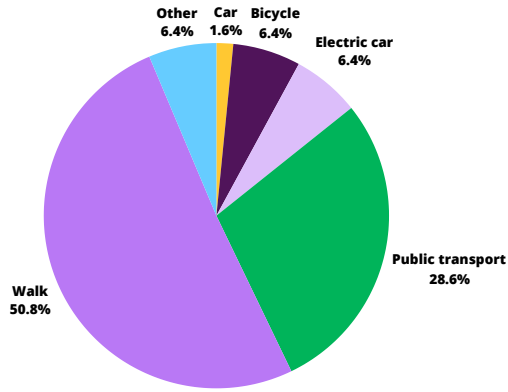
- Employees' commute to and from our offices
- Method of transportation varies by location. Our headquarters are located downtown Oslo (Bjørvika). This central location, and the fact that car parking is limited and expensive, is in favor of public transportation (bus, train, tram) or bicycling/walking. The situation is somewhat different in more rural locations where private car is being used to a greater extent.
- Business travel by air between locations in Norway, or between Norway and locations abroad (mainly Sweden, Finland and India).
- Business travel by train between locations in the respective countries
- Business travel by car between locations in the respective countries

A survey among employees showed that the average distance from home to the office is 14 km:

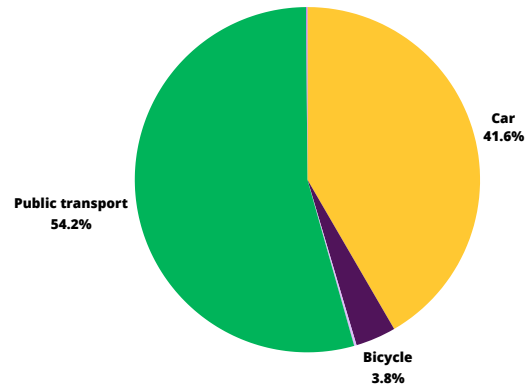


As expected, the survey showed variations in method of transportation as illustrated below:

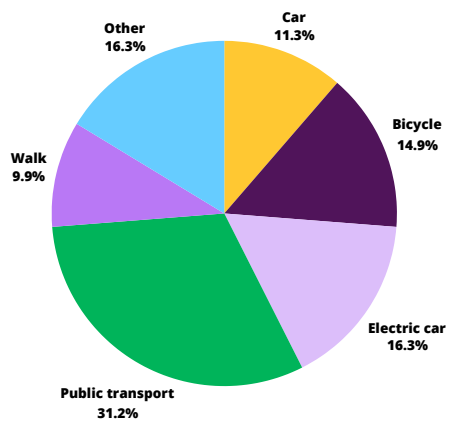
Finland



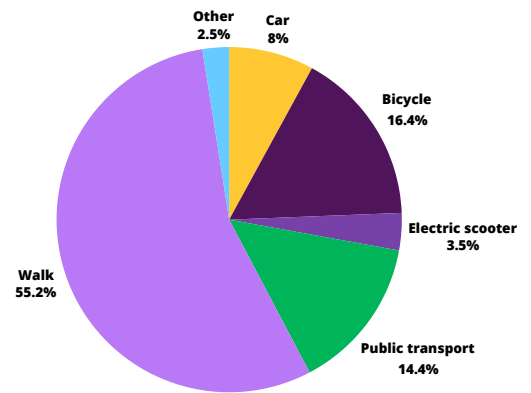
Norway



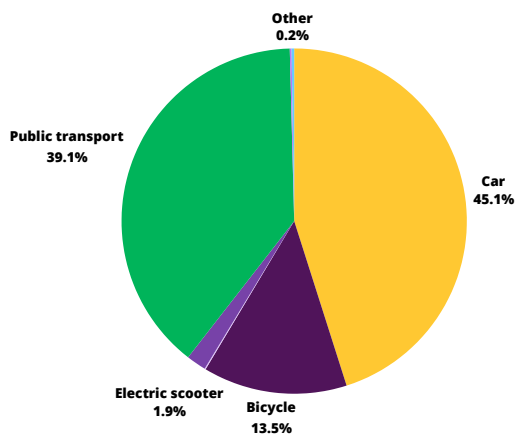
Sweden



India



VIEW Group



In more rural locations, a larger portion of employees opt to commute to the office by car. This is often due to public transportation being less attractive, either in terms of availability, frequency, or price.

Additionally, the use of private cars enables greater flexibility and is often necessary for transporting children to and from kindergarten, school, and extracurricular activities.

Waste and recycling

VIEW has determined that waste is not a material area of focus and has chosen not to report specific figures for this category (as of today it is also difficult to measure). However, recycling programs for food and paper waste have been implemented in most of our offices.

As a business with a digital infrastructure at the core of our operations, paper usage and waste are minimal. As previously stated in this report, our IT equipment and office supplies are recycled through a partnership with Foxway.

This arrangement applies to our operations in Norway and Sweden, and Foxway provides us with detailed reports on our carbon footprint as follows:



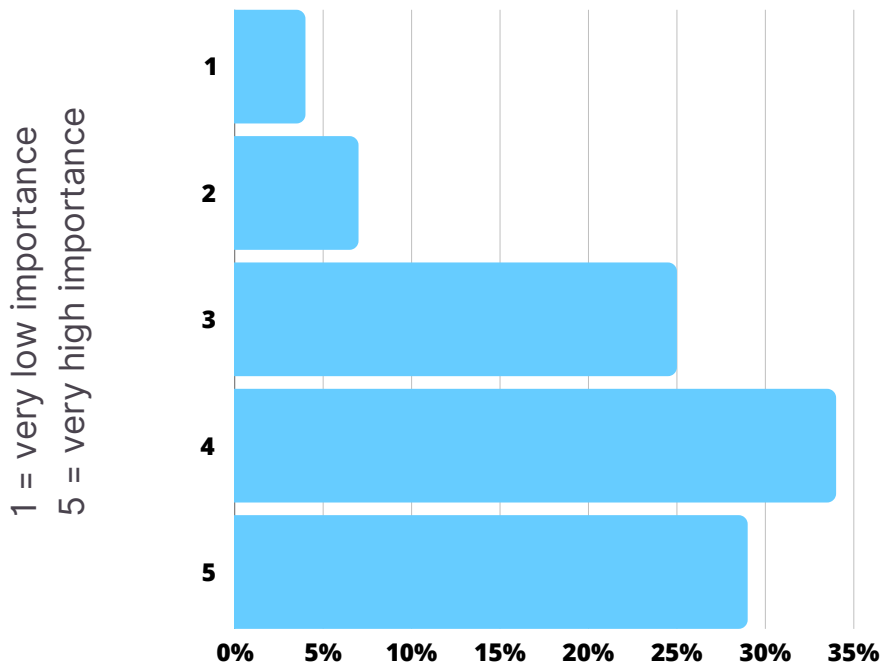
On average, computer laptops are replaced and recycled every 3rd to 4th year, while screens and docking stations are replaced and recycled every 5th to 6th year.

Our partner, Foxway, primarily recycles this equipment locally, often donating it to schools and other educational institutions.

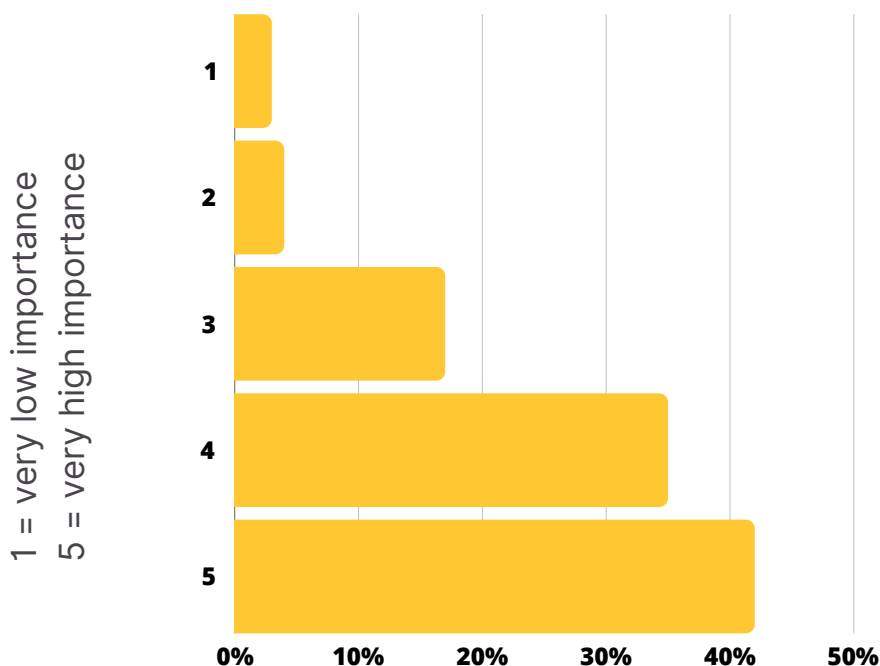
Employees' view on sustainability and consumption

In our employee survey, we asked a couple of questions related to employees' own views on sustainability and consumption:

How concerned are you with reducing your own consumption?

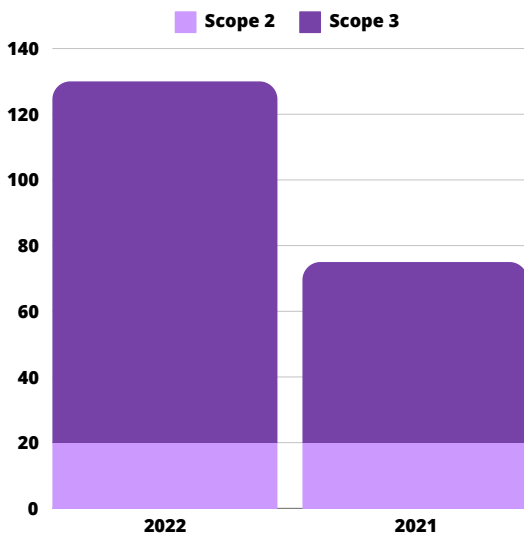


How important is it to you to work for a company that takes sustainability and consumption seriously?



In the below table, we are presenting figures in CO2 equivalents split between Scopes 1, 2 and 3.

		2022		2021	
		Note	Unit	Tons of CO2	Tons of CO2
Scope 1	Direct emissions		0 km	0.0	0 km
Scope 2	Indirect emissions				
	Electricity	1	394 122 kwh	22.9	339 817 kwh
Scope 3	Other indirect emissions - transportation				
	Vehicles (car)	2	88 437 km	25.5	58 544 km
	Air travel	3	459 flights	63.5	114 flights
	Train travel	4	447 trips	0.7	117 trips
	Total scope 3			89.7	30.3
Total				112.6	49.0
Per FTE				0.22	0.15



2021 was still a year affected by the covid-19 pandemic, and we believe low activity especially related to business travel is the main reason for the significant increase in CO2 emissions from 2021 to a more normal level in 2022.

Scope 3 solely encompasses corporate travel and excludes employee commuting to and from the workplace. As previously mentioned, we have surveyed our employees regarding their mode of transportation and distance between their homes and the office.

After extrapolating the number of kilometers traveled via fossil-fueled vehicles and projecting this over the course of a full year for all employees (49% of whom responded to the survey), we estimate that the annual carbon dioxide emissions from commuting amount to 309 tons. This is a substantial figure in comparison to the other emissions detailed in the table above.

We expect to be able to present more comprehensive data on scope 3 in our subsequent reports.

Measures to reduce our climate impact

Given the nature of our business, areas where we can affect our own climate footprint are mainly related to the operation of our offices and travel.

Reduce emissions from commuting

Our aim is to increase employees' consciousness regarding emissions generated from commuting by fossil-fuel vehicles. From the company's standpoint, this subject should be incorporated into the assessment of potential new locations, with a focus on identifying areas that promote alternative methods of transportation, beyond private cars.

Office space and energy consumption

In dialog with our landlords, we will explore the potential to optimize the use of energy in terms of regulating temperature and ventilation.

Responsible procurement

Our suppliers are required to adhere to our Supplier Code of Conduct, which includes specific guidelines related to environmental sustainability and human rights.

Corporate events

As a multinational corporation with a presence in various countries, we occasionally organize social events across the company. To minimize the carbon footprint associated with travel, we aim to strike a balance between local and group events.

Additionally, we prioritize sustainability in these events by requiring our suppliers to focus on reuse, circularity, and waste reduction measures such as minimizing food waste.

“Miljøfyrtårn” certification

In Norway, we are in the process of being certified according to “Miljøfyrtårn” and we expect this to be completed during 2023.

Influencing our customers

As stated earlier in this report, we possess a unique opportunity to exert a positive impact on sustainability by inspiring our customers. Our greatest contribution to advancing our planet's ecological welfare will come from our ability to influence and guide our customers in their sustainability efforts.

THE GROWTH AND PROFIT PERSPECTIVE

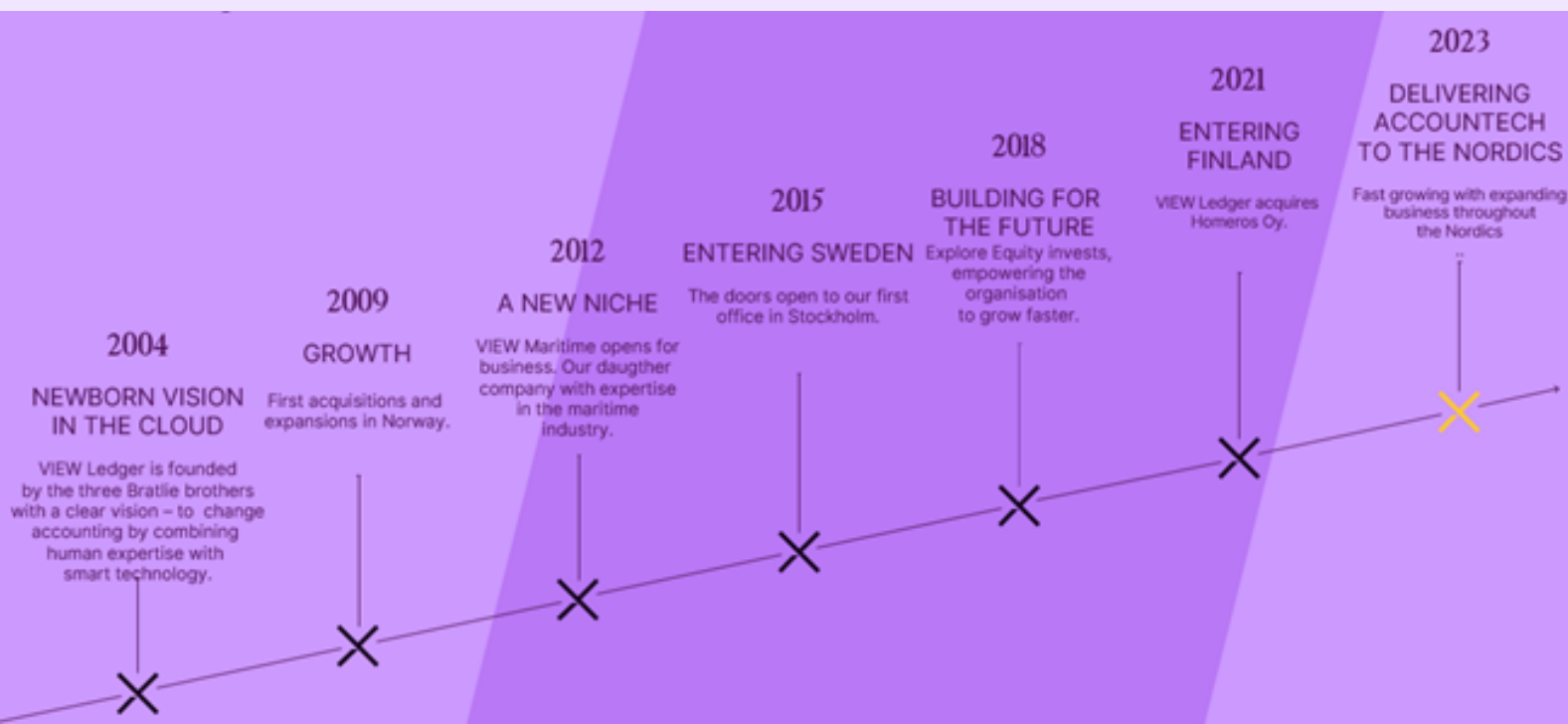
VIEW Group has a history of rapid growth, particularly in recent years, in line with the owners' plan to establish a major AccountTech player in the Nordic region. However, this fast-paced growth, achieved through both organic means and mergers and acquisitions, presents additional sustainability challenges.

Integrating acquired companies, aligning different organizational cultures, systems, and processes can be difficult. A shared set of company values, as outlined in this report, serves as a basis for successful integration.

VIEW Group recognizes that profitable operations are essential for any commercial activity, including our company. However, our pursuit of high growth and optimized profits must not come at the expense of people or the planet.

As a rapidly expanding organization, we have a responsibility to maintain a balance between the three Ps: people, planet, and profit, in order to achieve a sustainable future.

Historical development of VIEW Group:



REPORTING PRINCIPLES

In this report, we have chosen not to report according to a particular standard. However, we have applied the fundamental reporting principles in the Nordic Sustainability Reporting Standard (NSRS) for the information disclosed in this report.

NSRS Guiding Principles

NSRS outlines the following guiding principles:

1. Proportionality
2. Information to include
3. Quality of information

Proportionality

The report's scope and complexity should be proportionate to the organization and reasonably reflect its availability of resources.

Information to include

Relevant and material:

- The report shall cover topics that reflect the organization's significant economic, environmental, and social impacts and/or substantively influence the decisions of stakeholders from both an inside-out and outside-in perspective, namely double materiality

Comprehensive but concise

- The report should provide a comprehensive picture of the organization's performance and its limitations, enabling stakeholders to assess the organization's position and outlook

Strategic and forward-looking

- The report shall provide insights into an organization's business model, strategy and its implementation in addition to explaining the potential impact of sustainability issues on its value creation in the short, medium, and long term

Stakeholder oriented

- The report should provide a comprehensive picture of the organization. The organization shall identify its stakeholders and explain how it responds to their expectations, interests, and information needs

Quality of information

Accurate and verifiable

- The report shall cover topics that reflect the organization's significant economic, environmental, and social impacts and/or substantively influence the decisions of stakeholders from both an inside-out and outside-in perspective, namely double materiality

Fair and balanced

- The report shall reflect both positive and negative aspects of the organization's performance to enable an overall reasonable stakeholder assessment

Clear and understandable

- The organization shall make information available in a manner that is clear, understandable, and accessible for stakeholders

Consistent

- The organization shall select, compile, and report information consistently, and report on a regular schedule

VIEW will consider the pros and cons of reporting according to a standard and may choose an established and recognized reporting standard for future reporting.

CLOSING REMARKS

Preparing this first report on sustainability for VIEW Group has been learning by doing. In this assignment, we have been tested on the practical application of our theoretical knowledge.

As advisors, we are looking forward to helping our customers in their work on sustainability. We will also use this report in our internal efforts to address sustainability issues in dialog with our employees.

In this report, we have aimed at presenting to the reader a fair and balanced view of the position of VIEW Group from a sustainability perspective. We are looking forward to following our own progress towards the sustainability report for 2023.

From an operational perspective, our goal is to embed sustainability in every business decision and that sustainability reporting ultimately becomes an integral part of our financial reporting.

Any feedback on this first report on sustainability for the VIEW Group is welcome!

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