

Heimar hf.: Review and Confirmation by the Verification Agent of Financial Covenants

PwC serves as the certifying entity for HEIMAR250948 and the general security arrangement. Its role includes, among other things, reviewing and confirming the issuer's calculations in the report on financial covenants.

PwC has now conducted a review of the issuer's calculations regarding the financial covenants of the bond series HEIMAR250948 and the general security arrangement. The conclusion of PwC's review confirms that the bond series HEIMAR250948 and the general security arrangement comply with all financial covenants as of 30.06.2026.

Further findings from the review are included in the attached documents, which are in Icelandic.

In case of any discrepancy between the English and Icelandic versions of this notice, the Icelandic version shall prevail.

Attachments

[Heimar hf.: Review and Confirmation by the Verification Agent of Financial Covenants](#)

[PwC Staðfesting 30 6 2026 Sérþæka](#)

[PwC Staðfesting 30 6 2026 Almenna](#)