

Heimar hf.: Review and Confirmation by the Certifying Entity on 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 June 30 2025.

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

For further information, please contact Björn Eyþór Benediktsson, CFO of Heimar, at eythorb@heimar.is

Attachments

[Heimar hf.: Review and Confirmation by the Certifying Entity on Financial Covenants](#)

[PwC Staðfesting 30.6.2025 Almenna Skýrsla Um Fjárhagslegar Kvaðir](#)

[PwC Staðfesting 30.6.2025 Sérþæka Skýrsla Um Fjárhagslegar Kvaðir](#)