

Validity of ESG aspects in OR's Annual report

PURPOSE AND SCOPE


Versa vottun was asked to verify the validity of the information presented under the Social and Governance aspects of the OR 2022 Annual Report according to Nasdaq's ESG guidelines (2.0, 2020). These aspects are 20, 10 which shed light on the social factors and 10 which shed light on governance within OR, but the intention is to demonstrate how OR is meeting the requirements of Article 66. Act no. 3/2006 on Annual Accounts regarding disclosure of non-financial aspects of the operations of organizations.

EXECUTION

The audit was carried out between February 20.-23. and included a thorough examination of the information and data published in the annual report, where it was verified that the questions presented in the guidelines were being answered. A conversation was also held with the persons responsible for the areas covered by the information. The audit revealed that there is consistency between what is presented in the annual report and what is requested in Nasdaq's ESG guidelines and the Annual Accounts Act.

Based on a conversation with the responsible party and an examination of the data, the undersigned can confirm that the information examined in the audit is correct and fully consistent with the data in OR's databases. The information meets well (and in many cases even better) the questions posed in Nasdaq's guidelines.

Reykjavík 23.2.2023


Gná Guðjónsdóttir

