



Dividend Policy

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Uppfært: 10. september 2025

The objective of the Company's capital structure is to ensure flexibility in development and growth in line with the Company's strategy.

The Board of Ölgerðin has adopted the policy that the Company shall, directly or indirectly, deliver to its shareholders the value created in operations each year that is not used by the Company for investment and development.

It is the policy of the Board to pay an annual dividend in the range of 25–50% of annual profit. When formulating a dividend proposal, account shall be taken of the Company's financial position, capital structure, investment plans, internal and external risk factors, and operational outlook. A prerequisite for a dividend proposal is that the Company maintains a sound equity and liquidity position for the future.

This Dividend Policy was approved by the Board on April 18, 2024.