

CAPITAL STRUCTURE AND CAPITAL ALLOCATION POLICY OF ÖSSUR HF.

Össur will prioritize growth opportunities, value-adding investments and acquisitions, while maintaining a healthy balance sheet with a target range of 2.0 - 3.0x NIBD/EBITDA before special items. Össur may temporarily exceed the target range to capitalize on growth opportunities or due to unexpected economic situations.

Excess capital will be returned to shareholders via purchase of own shares.

Össur's Capital Structure and Capital Allocation Policy was approved by the Board of Directors in 2023.