To the EFTA Court

1, Rue du Fort Thüngen

L-1499 Luxembourg.

Reykjavík, 23 July 2025.

WRITTEN OBSERVATIONS

submitted, pursuant to Article 20 of the Statute of the EFTA Court and Article 90(1) of the Rules of Procedure of the EFTA Court, by

Ólafur Þór Jónsson and others,

represented by Attorney at Law Flóki Ásgeirsson

IN CASE E-7/25

Ólafur Þór Jónsson and others

v.

The National Energy Authority of Iceland

and

Benchmark Genetics Iceland hf.

1 INTRODUCTION

1 Reference is made to the invitation from the EFTA Court on 23 May 2025 to submit written observations by 23 July 2025. These written observations have been submitted within due time according to Article 39(2) of the Rules of Procedure.

2 On 15 April 2025, the District Court of Reykjavík ('the referring court') requested an Advisory Opinion from the EFTA Court ('the Court'). The parties to the case are Ólafur Þór Jónsson, Sigríður Sólrún Jónsdóttir, Særún Jónsdóttir and Reykjaprent ehf. ('the plaintiffs') and the National Energy Authority of Iceland and Benchmark Genetics Iceland hf. ('the defendants').

3 The referring court has submitted the following question to the EFTA Court:

> 'Whether the provisions of Directive 2000/60/EC, in particular the provisions of that Directive's Article 4, must be interpreted as precluding the granting of authorization for a project which may potentially affect the status of a groundwater body for which classification and status assessment in the river basin management plan are required under that directive, prior to such assessment having been conducted and its results set forth in a river basin management plan in accordance with that directive's provisions. That the provision bars the authorization of a project, irrespective of whether a status assessment has been conducted, if the assessment results have not been set forth in the river basin management plan.'

2 BACKGROUND (FACTUAL TIMELINE)

4 The facts of the case are described in the request for an advisory opinion from the District Court of Reykjavík, to which reference is made. Nonetheless, a summary is provided below for clarity.

5 The subject matter of the dispute pertains to a utilisation license for groundwater abstraction at Vogavík in the Municipality of Vogar, granted to the defendant Benchmark Genetics Iceland hf., by the defendant, the National Energy Authority of Iceland (Orkustofnun), on 4 May 2023. The license allowed Benchmark Genetics Iceland hf. to significantly increase its usage of fresh groundwater, with salinity <0,4%, and saline groundwater, with salinity ≥30%, at a plot of land located at Stapavegur 1 and 1a in the Municipality of Vogar. The license was granted for a period of 20 years, expiring on 4 May 2043.

6 The administrative process resulting in the issuance of the license commenced several years earlier. On 3 January 2019, Benchmark Genetics Iceland hf. submitted a letter to the National Planning Agency (Skipulagsstofnun) inquiring whether the project would be subject to an environmental impact assessment. The National Planning Agency responded by requesting information about the current utilisation license. In its response to the National Planning Agency, Benchmark stated that the company was unaware of whether a utilisation license existed.

7 The National Planning Agency responded on 19 February 2019. In its letter, the agency determined that an environmental impact assessment was required in accordance with Article 5 of the then-applicable Act No. 106/2000 on Environmental Impact Assessment. The basis for this determination was that the total water extraction resulting from the operation would be three times greater than the quantitative threshold for groundwater extraction set out in the Act. Furthermore, the agency noted that Benchmark had increased water extraction at the facility in recent years without those operational changes undergoing the required assessment procedure under the Environmental Impact Assessment Act. In addition, the necessary permits had not been obtained from the National Energy Authority.

8 The National Planning Agency, therefore, concluded that the project was subject to an environmental impact assessment, in which the environmental effects of the total water extraction were to be assessed. Additionally, the agency stated that the increase in aquaculture production volume should also be evaluated.

9 Benchmark Genetics Iceland hf. subsequently submitted a proposal to the National Planning Agency for an assessment plan on 3 January 2020. By decision of the National Planning Agency on May 6, 2020, the agency approved the company's proposed assessment plan, subject to the comments identified in its decision. Among the comments was that different arrangements and impacts of groundwater extraction needed to be considered and compared, taking into account the uncertainty surrounding the Municipality of Vogar's procurement of drinking water.

10 Following the approval of the assessment plan, Benchmark Genetics Iceland hf. submitted a preliminary environmental impact assessment report to the National Planning Agency of Iceland. The report’s principal conclusion was that no changes had been detected in the chemical content of freshwater at Vogar despite years of heavy pumping. It concluded that the current extraction rate was sustainable and would remain so with a 20% increase.

11 Subsequently, the Planning Agency gathered observations on the report from several institutions, including the Public Health Authority of Suðurland, the Environment Agency of Iceland and the National Energy Authority of Iceland. The institutions made numerous comments on the preliminary report, noting that several issues required further clarification. Among the observations received was that the project's impact on the water supply system in the Municipality of Vogar required further investigation. Emphasis was also placed on ensuring that the status of the groundwater body did not deteriorate and that the water abstraction was sustainable.

12 Benchmark Genetics Iceland hf. submitted the final environmental impact assessment report to the National Planning Agency on 16 February 2021. The Agency issued its opinion on 10 May 2021, concluding that the planned project was unlikely to adversely affect the Municipality of Vogar's water supply. However, it emphasised the need for ongoing monitoring to mitigate the risk of potential mixing of seawater with freshwater during extraction and other potential impacts on other groundwater usage.

13 Subsequently, Benchmark Genetics Iceland hf. applied for a utilisation license, with an application submitted to the National Energy Authority on 15 June 2021. The National Energy Authority submitted comments regarding the presentation of the application by letter to Benchmark Genetics Iceland hf. dated 1 October 2021.

14 The plaintiffs also submitted observations by letter to the National Energy Authority on 30 December 2021. In the letter, the plaintiffs pointed out that Benchmark Genetics Iceland hf. had utilised water resources without a license and that an evaluation of the environmental impact of the current utilisation had never been conducted. Therefore, it was insufficient to assess only the environmental impact of the increased groundwater use. Instead, an overall assessment of the entire project was necessary.

15 Benchmark Genetics Iceland hf. submitted a revised application on 3 January 2023. The National Energy Authority approved the application and issued a license to Benchmark Genetics Iceland hf. on 4 May 2023. The grounds for its issuance were outlined in an accompanying letter, which set conditions regarding the volume and rate of extraction, environmental and safety considerations, site finishing, disclosure requirements, information handling, liability, and insurance. Furthermore, it was stated that the National Planning Agency considered it necessary to require monitoring with regard to the potential mixing of seawater with freshwater during extraction, as well as any possible

impacts on other groundwater abstractions in the area. Additionally, provisions were to be included in the utilisation license requiring the monitoring of groundwater extraction and the taking of appropriate measures should it become evident that the permitted abstraction had a greater impact on the groundwater level than initially anticipated.

16 The plaintiffs lodged an appeal against the National Energy Authority's decision to grant the utilisation licence with the Environmental and Natural Resources Board of Appeal on 8 June 2023. In its ruling dated 20 September 2023, the Board declined to annul the licence.

17 Subsequently, by letter to the Environment Agency dated 1 February 2024, the plaintiffs requested the most recent available information from the agency regarding the status of groundwater body no. 104-263-G. In its response dated 2 February 2024, the Agency referred to its water database, the Iceland Water Viewer, which records the groundwater body's status as unknown. It further stated that neither the quantitative nor chemical status had been assessed and that additional data would be necessary to evaluate its condition and verify compliance with environmental objectives. This was confirmed by the defendant, the National Energy Authority of Iceland, in their written observations submitted in the main proceedings.

18 On 18 June 2024, the plaintiffs brought proceedings against Benchmark Genetics Iceland hf. and the National Energy Authority of Iceland. The plaintiff's principal claim is that the utilisation licence No OS-2023-L009-01, granted to defendant Benchmark Genetics Iceland hf. on 4 May 2023, be annulled. The plaintiff's alternative claim is that the ruling of the Environment and Natural Resources Board of Appeal of 20 September 2023 in Case No 72/2023 be set aside. The plaintiff's secondary alternative claim requested that it be declared that defendant Energy Authority was legally prohibited from granting to defendant Benchmark Genetics Iceland hf. a licence to utilise up to up to 426 L/s of fresh groundwater, with salinity <0,4% and 946 L/s of saline groundwater, with salinity ≥ 20% at a plot of land at Stapavegur 1 and 1a in the Municipality of Vogar.

19 The plaintiff's claims were based in part on the fact that the status of the groundwater body in question had not been assessed in the water management plan. Furthermore, both its quantitative and chemical status were recorded as unknown in the National Energy Authority's water database. The plaintiffs argued that, under these circumstances, a utilisation licence for the water could not be granted, as it could not be ensured at the time the licence was granted that it would comply with

the water management plan's objectives concerning good quantitative and chemical status. This requirement is set out in Article 28(3) of Act No. 36/2011, which implements, among other things, the obligations of EEA Member States under Article 4 of Directive 2000/60.

20 On 14 February 2025, the plaintiffs requested that the District Court of Reykjavík seek an advisory opinion from the EFTA Court, pursuant to Article 1 of Act No. 21/1994 on the Obtaining of Advisory Opinions from the EFTA Court on the Interpretation of the EFTA Agreement.

21 On 15 April 2025, the District Court of Reykjavík ruled on the plaintiffs' request, concluding that an advisory opinion would be sought from the EFTA Court by referring to it the question outlined above.

3 APPLICABLE EEA LAW AND DOMESTIC LAW

3.1 EEA Law

22 The first paragraph of Article 3 of the Agreement on the European Economic Area ("EEA") reads:

> 'The Contracting Parties shall take all appropriate measures, whether general or particular, to ensure fulfilment of the obligations arising out of this Agreement.'

23 Article 73 EEA provides:

> '1. Action by the Contracting Parties relating to the environment shall have the following objectives:
>
> (a) to preserve, protect and improve the quality of the environment;
>
> (b) to contribute towards protecting human health;
>
> (c) to ensure a prudent and rational utilization of natural resources.
>
> 2. Action by the Contracting Parties relating to the environment shall be based on the principles that preventive action should be taken, that environmental damage should as a priority be rectified at source, and that the polluter should pay. Environmental protection requirements shall be a component of the Contracting Parties' other policies.'

24 Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000, establishing a framework for Community action in the field of water policy, was incorporated into

Annex XX of the Agreement on the European Economic Area by Decision No 125/2007 of the EEA Joint Committee.

25 Recitals 19-20, 25, 36 and 41 in the preamble to Directive 2000/60 state:

‘(19) This Directive aims at maintaining and improving the aquatic environment in the Community. This purpose is primarily concerned with the quality of the waters concerned. Control of quantity is an ancillary element in securing good water quality and therefore measures on quantity, serving the objective of ensuring good quality, should also be established.

(20) The quantitative status of a body of groundwater may have an impact on the ecological quality of surface waters and terrestrial ecosystems associated with that groundwater body.

…

(25) Common definitions of the status of water in terms of quality and, where relevant for the purpose of the environmental protection, quantity should be established. Environmental objectives should be set to ensure that good status of surface water and groundwater is achieved throughout the Community and that deterioration in the status of waters is prevented at Community level.

…

(36) It is necessary to undertake analyses of the characteristics of a river basin and the impacts of human activity as well as an economic analysis of water use. The development in water status should be monitored by Member States on a systematic and comparable basis throughout the Community. This information is necessary in order to provide a sound basis for Member States to develop programmes of measures aimed at achieving the objectives established under this Directive.

…

(41) For water quantity, overall principles should be laid down for control on abstraction and impoundment in order to ensure the environmental sustainability of the affected water systems.’

26 Article 1 of Directive 2000/60, headed ‘Purpose’, reads:

‘The purpose of this Directive is to establish a framework for the protection of inland surface waters, transitional waters, coastal waters and groundwater which:

(a) prevents further deterioration and protects and enhances the status of aquatic ecosystems and, with regard to their water needs, terrestrial ecosystems and wetlands directly depending on the aquatic ecosystems;

(b) promotes sustainable water use based on a long-term protection of available water resources;

...’

27 Article 2 of Directive 2000/60, headed ‘Definitions’, states in paragraphs 19-20, 25-26 and 28:

‘For the purposes of this Directive the following definitions shall apply:

19. "Groundwater status" is the general expression of the status of a body of groundwater, determined by the poorer of its quantitative status and its chemical status.

20. "Good groundwater status" means the status achieved by a groundwater body when both its quantitative status and its chemical status are at least "good".

...

25. "Good groundwater chemical status" is the chemical status of a body of groundwater, which meets all the conditions set out in table 2.3.2 of Annex V.

26. "Quantitative status" is an expression of the degree to which a body of groundwater is affected by direct and indirect abstractions.

…

28. "Good quantitative status" is the status defined in table 2.1.2 of Annex V.’

28 Article 3 of Directive 2000/60, headed ‘Coordination of administrative arrangements within river basin districts’, provides in paragraph 1:

‘Member States shall identify the individual river basins lying within their national territory and, for the purposes of this Directive, shall assign them to individual river basin districts.

Small river basins may be combined with larger river basins or joined with neighbouring small basins to form individual river basin districts where appropriate. Where groundwaters do not fully follow a particular river basin, they shall be identified and assigned to the nearest or most appropriate river basin district. Coastal waters shall be identified and assigned to the nearest or most appropriate river basin district or districts.'

29 Article 4 of Directive 2000/60, headed 'Environmental objectives', states in paragraphs 1 (b) and 2:

'1. In making operational the programmes of measures specified in the river basin management plans:

(b) for groundwater

(i) Member States shall implement the measures necessary to prevent or limit the input of pollutants into groundwater and to prevent the deterioration of the status of all bodies of groundwater, subject to the application of paragraphs 6 and 7 and without prejudice to paragraph 8 of this Article and subject to the application of Article 11(3)(j);

(ii) Member States shall protect, enhance and restore all bodies of groundwater, ensure a balance between abstraction and recharge of groundwater, with the aim of achieving good groundwater status at the latest 15 years after the date of entry into force of this Directive, in accordance with the provisions laid down in Annex V, subject to the application of extensions determined in accordance with paragraph 4 and to the application of paragraphs 5, 6 and 7 without prejudice to paragraph 8 of this Article and subject to the application of Article 11(3)(j);

(iii) Member States shall implement the measures necessary to reverse any significant and sustained upward trend in the concentration of any pollutant resulting from the impact of human activity in order progressively to reduce pollution of groundwater.

Measures to achieve trend reversal shall be implemented in accordance with paragraphs 2, 4 and 5 of Article 17, taking into account the applicable standards set out in relevant Community legislation, subject to the application of paragraphs 6 and 7 and without prejudice to paragraph 8;

…

2. Where more than one of the objectives under paragraph 1 relates to a given body of water, the most stringent shall apply.'

30 Article 5 of Directive 2000/60, headed 'Characteristics of the river basin district, review of the environmental impact of human activity and economic analysis of water use' states:

'1. Each Member State shall ensure that for each river basin district or for the portion of an international river basin district falling within its territory:

- an analysis of its characteristics,

- a review of the impact of human activity on the status of surface waters and on groundwater, and
- an economic analysis of water use

is undertaken according to the technical specifications set out in Annexes II and III and that it is completed at the latest four years after the date of entry into force of this Directive.

2. The analyses and reviews mentioned under paragraph 1 shall be reviewed, and if necessary updated at the latest 13 years after the date of entry into force of this Directive and every six years thereafter.'

31 Article 8 of Directive 2000/60, headed 'Monitoring of surface water status, groundwater status and protected areas', states in the relevant parts:

'1. Member States shall ensure the establishment of programmes for the monitoring of water status in order to establish a coherent and comprehensive overview of water status within each river basin district:

…

- for groundwaters such programmes shall cover monitoring of the chemical and quantitative status,

…

2. These programmes shall be operational at the latest six years after the date of entry into force of this Directive unless otherwise specified in the legislation concerned. Such monitoring shall be in accordance with the requirements of Annex V.

3. Technical specifications and standardised methods for analysis and monitoring of water status shall be laid down in accordance with the procedure laid down in Article 21.'

32 Article 11 of Directive 2000/60, headed 'Programme of measures', states in paragraphs 1-3:

'Each Member State shall ensure the establishment for each river basin district, or for the part of an international river basin district within its territory, of a programme of measures, taking account of the results of the analyses required under Article 5, in order to achieve the objectives established under Article 4. Such programmes of measures may make reference to measures following from legislation adopted at national level and covering the whole of the territory of a Member State. Where appropriate, a Member State may adopt measures applicable to all river basin districts and/or the portions of international river basin districts falling within its territory.

2. Each programme of measures shall include the "basic" measures specified in paragraph 3 and, where necessary, "supplementary" measures.

3. "Basic measures" are the minimum requirements to be complied with and shall consist of:

…

(e) controls over the abstraction of fresh surface water and groundwater, and impoundment of fresh surface water, including a register or registers of water abstractions and a requirement of prior authorisation for abstraction and impoundment. These controls shall be periodically reviewed and, where necessary, updated. Member States can exempt from these controls, abstractions or impoundments which have no significant impact on water status;

(f) controls, including a requirement for prior authorisation of artificial recharge or augmentation of groundwater bodies. The water used may be derived from any surface water or groundwater, provided that the use of the source does not compromise the achievement

of the environmental objectives established for the source or the recharged or augmented body of groundwater. These controls shall be periodically reviewed and, where necessary, updated;

…'

33 Article 13 of Directive 2000/60, headed 'River basin management plans', provides in paragraph 1:

'Member States shall ensure that a river basin management plan is produced for each river basin district lying entirely within their territory.'

34 Point 2.1 of Annex II to Directive 2000/60, under the heading 'Initial characterisation', states:

'Member States shall carry out an initial characterisation of all groundwater bodies to assess their uses and the degree to which they are at risk of failing to meet the objectives for each groundwater body under Article 4. Member States may group groundwater bodies together for the purposes of this initial characterisation. This analysis may employ existing hydrological, geological, pedological, land use, discharge, abstraction and other data but shall identify:

– the location and boundaries of the groundwater body or bodies,

– the pressures to which the groundwater body or bodies are liable to be subject including:

– diffuse sources of pollution

– point sources of pollution

– abstraction

– artificial recharge

– the general character of the overlying strata in the catchment area from which the groundwater body receives its recharge,

– those groundwater bodies for which there are directly dependent surface water ecosystems or terrestrial ecosystems.'

35 Point 2.1.2 of Annex V to Directive 2000/60, under the heading 'Definition of quantitative status', defines the 'groundwater level' as follows:

'The level of groundwater in the groundwater body is such that the available groundwater resource is not exceeded by the long-term annual average rate of abstraction.

Accordingly, the level of groundwater is not subject to anthropogenic alterations such as would result in:

– failure to achieve the environmental objectives specified under Article 4 for associated surface waters,

– any significant diminution in the status of such waters,

– any significant damage to terrestrial ecosystems which depend directly on the groundwater body,

and alterations to flow direction resulting from level changes may occur temporarily, or continuously in a spatially limited area, but such reversals do not cause saltwater or other intrusion, and do not indicate a sustained and clearly identified anthropogenically induced trend in flow direction likely to result in such intrusions.'

36 Article 2.2.1 of Annex V to Directive 2000/60, under the heading 'Groundwater level monitoring network' states:

'The groundwater monitoring network shall be established in accordance with the requirements of Articles 7 and 8. The monitoring network shall be designed so as to provide a reliable assessment of the quantitative status of all groundwater bodies or groups of bodies including assessment of the available groundwater resource. Member States shall provide a map or maps showing the groundwater monitoring network in the river basin management plan.'

37 2.3.2 of Annex V to Directive 2000/60 defines ‘good groundwater chemical status’ as follows:

‘Definition of good groundwater chemical status

Elements	Good status
General	The chemical composition of the groundwater body is such that the concentrations of pollutants: — as specified below, do not exhibit the effects of saline or other intrusions — do not exceed the quality standards applicable under other relevant Community legislation in accordance with Article 17 — are not such as would result in failure to achieve the environmental objectives specified under Article 4 for associated surface waters nor any significant diminution of the ecological or chemical quality of such bodies nor in any significant damage to terrestrial ecosystems which depend directly on the groundwater body
Conductivity	Changes in conductivity are not indicative of saline or other

	intrusion into the groundwater body’

38 Point 2.4 of Annex V to Directive 2000/60 concerns the monitoring of groundwater chemical status and provides, inter alia, in point 2.4.1, that:

‘[T]he monitoring network shall be designed so as to provide a coherent and comprehensive overview of groundwater chemical status within each river basin and to detect the presence of long-term anthropogenically induced upward trends in pollutants. On the basis of the characterisation and impact assessment carried out in accordance with Article 5 and Annex II, Member States shall for each period to which a river basin management plan applies, establish a surveillance monitoring programme. The results of this programme shall be used to establish an operational monitoring programme to be applied for the remaining period of the plan.’

39 Point 2.4.5 of Annex V to Directive 2000/60 concerns the interpretation and presentation of groundwater chemical status. It is worded as follows:

‘In assessing status, the results of individual monitoring points within a groundwater body shall be aggregated for the body as a whole. Without prejudice to the Directives concerned, for good status to be achieved for a groundwater body, for those chemical parameters for which environmental quality standards have been set in Community legislation:

– the mean value of the results of monitoring at each point in the groundwater body or group of bodies shall be calculated, and

– in accordance with Article 17 these mean values shall be used to demonstrate compliance with good groundwater chemical status.

Subject to point 2.5, Member States shall provide a map of groundwater chemical status, colour-coded as indicated below:

Good: green

Poor: red

…

These maps shall be included in the river basin management plan.'

3.2 Domestic Law

40 Directive 2000/60 was transposed into Icelandic law with Act No 36/2011 on Water Governance and Regulation No 535/2011 on the Classification of Water Bodies, Their Characteristics, Pressure Analysis, and Monitoring.

41 Article 1 of Act No 36/2011 reads:

'The objective of this Act is to protect water and its ecosystems, to prevent further deterioration of water quality, and to improve the condition of aquatic ecosystems in order to ensure comprehensive protection of water. The Act is also intended to promote the sustainable use of water and the long-term protection of water resources.

To achieve the objectives of this Act, a river basin management plan, a programme of measures, and a monitoring programme shall be prepared.'

42 Environmental objectives are discussed in further detail in Chapter III of Act No 36/2011. Article 11 of Act No 36/2011 provides:

'Water shall be classified into water bodies and types of water bodies, and these shall be assessed.

Assessment of surface water bodies shall be based on the available data at any given time, and for each type of water body, consideration shall be given to defined biological quality elements, as well as hydromorphological, chemical, and physicochemical factors, as applicable. Environmental objectives shall be defined for each type of water body and must be comparable.

The status of groundwater shall be assessed on the basis of its quantitative status and chemical factors. Environmental objectives shall be defined for each type of groundwater body and must be comparable.

The assessment of quality elements for surface and groundwater bodies shall be based on environmental objectives, in accordance with provisions laid down by the Minister in a regulation, cf. Article 29.

Environmental objectives shall be established in the water management plan in accordance with the provisions of this chapter.'

43 Article 12 of Act No 36/2011 reads as follows:

'Surface water and groundwater bodies shall be protected, and it must be ensured that their condition does not deteriorate. Their condition shall be strengthened and restored with the aim of achieving at least good chemical status. Furthermore, sustainable use of groundwater shall be ensured so that there is a balance between abstraction and recharge.'

44 Article 19 of Act No 36/2011 states:

'The Environment and Energy Agency shall be responsible for preparing a proposal for a river basin management plan in accordance with Annex II. The plan shall include, inter alia:

a. a description of the characteristics of the river basin district,
b. classification of water bodies,
c. a description of pressures and impacts on water caused by industrial and other activities,
d. a register of protected areas and all water bodies used for abstraction of drinking water,
e. a report on monitoring and its results,
f. a statement of environmental objectives for types of water bodies and for changes to water body types,
g. division into water basins,
h. a report on the programme of measures,
i. an overview of specific measures for individual water regions and types of water bodies, and
j. a report on public consultation with the general public, representatives of industry, and other stakeholders, including NGOs in the fields of nature conservation, environmental protection, and outdoor recreation.

The plan shall be reviewed every six years.

In the preparation of the river basin management plan, an account of the environmental assessment of the plan shall be provided in accordance with the Act on Environmental Assessment of Plans

The Environment and Energy Agency shall consult with the steering committee in the preparation of the protection and utilisation plan pursuant to the Act on Protection and Utilisation Plans for the Development of Hydropower and High-Temperature Geothermal Areas, in order to ensure consistency between the river basin management plan on the one hand and the protection and utilisation plan for hydropower and geothermal areas on the other.

The Environment and Energy Agency may make necessary amendments to the river basin management plan based on new information prior to the scheduled review. The agency shall publish such amendments on its website.'

45 Paragraph 1 of Article 21 of Act No 36/2011 states:

'The Environment and Energy Agency shall be responsible for preparing a draft programme of measures. The programme of measures shall cover those actions necessary to achieve the environmental objectives established for the water bodies. The programme shall be based on analyses and assessments in accordance with the requirements set out in the river basin management plan. The programme of measures shall form part of the river basin management plan.'

46 Paragraph 1 of Article 22 of Act No 36/2011 reads as follows:

'The Environment and Energy Agency shall prepare a monitoring programme for the status of surface water and groundwater, as well as for protected areas. The monitoring programme shall provide an overall view of the status of water bodies. The monitoring programme shall be reviewed regularly and at least every six years.'

47 Paragraph 3 of Article 28 of Act No 36/2011 reads:

'When processing an application for a water utilisation permit, and when granting other permits for projects under the Water Act, the Act on the Survey and Utilisation of Ground

Resources, as well as permits under the Planning Act and the Building Act, the permitting authority shall ensure that the permit is consistent with the water protection policy set out in the river basin management plan.'

48 Article 1 of Regulation No 535/2011 states:

'The objective of this Regulation is to define methods for classifying water bodies, assessing their characteristics, and analysing pressures on them. The Regulation also aims to harmonise the methodology for the delineation of water bodies and water body types, and to establish measurable criteria for assessing the ecological status of water bodies in order to ensure the protection of water, aquatic ecosystems, and associated terrestrial ecosystems with respect to water management. Furthermore, the Regulation seeks to establish a monitoring programme for water bodies.'

49 Paragraph 2 of Article 8 of Regulation No 535/2011 states:

'In order to assess the chemical status of a groundwater body or group of groundwater bodies pursuant to point 2.3 of Annex III, the following criteria shall be applied:

a) Quality standards for groundwater as referred to in point 2.3.3 of Annex III.

…'

50 Article 8b of Regulation No 535/2011 reads as follows:

'A groundwater body or group of groundwater bodies shall be considered to be in good chemical status if:

a) Appropriate monitoring indicates that the conditions set out in Table 2.3.2 of Annex III are fulfilled; or

b) The quality standards for groundwater referred to in point 2.3.3 of Annex III and the relevant threshold values established in the Regulation on the Protection against Water Pollution, in accordance with Article 8a and point 2.3.4 of Annex III, are not exceeded at any monitoring site within the groundwater body or group of groundwater bodies; or

c) Where the quality standards for groundwater or threshold values are exceeded at one or more monitoring sites, but a relevant investigation, in accordance with point 2.3.5 of Annex III, confirms that:

i. Based on the assessment referred to in paragraph 3 of point 2.3.5 of Annex III, the concentration of pollutants exceeding the groundwater quality standard or threshold value is not considered to pose a significant risk to the environment, taking into account the extent of the groundwater body affected, as applicable;

ii. The other conditions for good chemical status of groundwater set out in Table 2.3.2 of Annex III have been fulfilled, in accordance with paragraph 4 of point 2.3.5 of Annex III;

iii. The requirements of the Regulation on Drinking Water have been met in accordance with paragraph 4 of point 2.3.5 of Annex III, with respect to groundwater bodies identified in accordance with Articles 24 and 25 of the Water Management Act;

iv. The groundwater body, or any of the groundwater bodies within a group of bodies, is not so polluted that its usability for human purposes has been significantly reduced.

The selection of monitoring sites for groundwater must comply with the requirements of point 2.4 of Annex III, ensuring that their arrangement provides a continuous and representative overview of the chemical status of the groundwater and that monitoring data from those sites are representative.

A summary of the assessment of the chemical status of groundwater shall be published in the river basin management plan. The summary must also include an explanation of how exceedances of groundwater quality standards or threshold values at individual monitoring sites have been addressed.

If a groundwater body is classified as being in good chemical status pursuant to point (c) of paragraph 1, measures must be taken as necessary to protect aquatic ecosystems, terrestrial ecosystems, and human uses of groundwater that depend on the part of the groundwater body where the exceedance has occurred at the relevant monitoring site(s).'

51 Article 10 of Regulation No 535/2011 reads as follows:

'The Environment Agency shall, in cooperation with relevant experts, prepare a description of groundwater bodies, based, among other things, on available hydrological, geological, and pedological data, as well as information on land use, flow direction, pollutant discharge, and water abstraction. The description shall address the location and boundaries of groundwater bodies and pressures on them, including point-source pollution, diffuse pollution, abstraction for drinking water and geothermal water, and anthropogenic groundwater recharge. The description shall also include general characteristics of the

bedrock and soil covering the recharge area from which the groundwater body is replenished. Furthermore, groundwater bodies shall be identified in cases where surface water and terrestrial ecosystems are directly dependent on the groundwater regime.'

52 Article 11 of Regulation No 535/2011 reads:

'Where a groundwater body or group of groundwater bodies is considered to be under pressure, a more detailed description of its characteristics shall be provided, including, where applicable, the following information:

a. Geological characteristics of the groundwater body, including its extent and surrounding lithology;

b. Hydrogeological characteristics of the groundwater body, including conductivity, porosity, and extent;

c. Characteristics of surface sediments and soil in the recharge area of the groundwater body, including thickness, porosity, conductivity, and permeability of the sediments and soil;

d. Stratification of the groundwater within the groundwater body;

e. Inventory of surface water systems connected to the groundwater body, including terrestrial ecosystems and surface water bodies;

f. Assessment of the direction and volume of water exchange between the groundwater body and associated surface water systems;

g. Data sufficient to calculate the long-term annual average total recharge of the groundwater body;

h. Description of the chemical composition of the groundwater, specifying components attributable to human activities.'

53 Article 16 of Regulation No 535/2011 states:

'The classification of water bodies by ecological status shall be presented as follows, in accordance with the environmental thresholds set by the Regulation on the Protection Against Water Pollution and the Regulation on the Protection of Groundwater, and based on the classification results pursuant to Articles 5 to 11, cf. section 1.4 of Annex III.

The classification shall be based on the lowest value identified through monitoring results, cf. Article 13, and in accordance with Table 1 below.

The classification of water bodies by their ecological status shall be published in a geographic information system, where the status is shown using a colour code, in accordance with Table 1 and section 1.4.2 of Annex III.

Table 1.

Colour Code	**Status**	**Action**
Blue	High	Natural
Green	Good	Good ecological status
Yellow	Moderate	Action needed
Orange	Poor	Action needed
Red	Bad	Action needed’

54 Article 17 of Regulation No 535/2011 reads:

‘If the chemical status of a groundwater body is in accordance with the environmental thresholds established pursuant to Article 11 of the Water Management Act and the Regulation on the Protection of Groundwater, it shall be considered to meet the requirements for good chemical status.

If this is not the case, the groundwater body shall be recorded as failing to meet the requirements for good chemical status.

The chemical status of each groundwater body shall be presented in a geographic information system, using the following colour codes:

Chemical Status of Groundwater	**Colour Code**
Good	
Fails to achieve good chemical status’	

55 Article 18 of Regulation No 535/2011 reads:

‘Monitoring results of a groundwater body or groups of groundwater bodies shall be used to assess their quantitative status. The quantitative status of groundwater shall be presented in a geographic information system and marked with the following colour codes:

Quantitative Status of Groundwater	**Colour Code**
Good quantitative status	
Poor quantitative status’	

4 LEGAL ANALYSIS

4.1 Introduction

56 By its question, the referring court asks the following:

‘Whether the provisions of Directive 2000/60/EC, in particular the provisions of that Directive’s Article 4, must be interpreted as precluding the granting of authorization for a project which may potentially affect the status of a groundwater body for which classification and status assessment in the river basin management plan are required under that directive, prior to such assessment having been conducted and its results set forth in a river basin management plan in accordance with that directive’s provisions. That the provision bars the authorization of a project, irrespective of whether a status assessment has been conducted, if the assessment results have not been set forth in the river basin management plan.’

57 The question firstly pertains to whether Directive 2000/60 precludes the granting of authorisation for a project which may potentially affect the status of a groundwater body prior to the conclusion of a status assessment of that groundwater body and its results being outlined in a river basin management plan. In the second part of the question, the referring court asks whether Directive 2000/60/EC prohibits the authorisation of a project, regardless of whether a status assessment has been conducted, if the assessment results have not been set forth in the river basin management plan.

58 As a preliminary remark, the plaintiffs wish to note that it is under dispute in the main proceedings whether an assessment of the status of the groundwater has taken place. In any event, the plaintiffs maintain that no assessment qualifying as a status assessment within the meaning of Directive 2000/60 was carried out prior to the issuance of the license to Benchmark Genetics Iceland hf.

59 Regardless, the plaintiffs submit that the question should be answered in the affirmative. As will be discussed in more detail below, the plaintiffs hold that it is not possible to evaluate the effects of a project on a groundwater body without first conducting a status assessment of that groundwater body and incorporating the results into the river basin management plan. In the absence of the conclusion of such an assessment and its incorporation into the river basin management plan, it is not possible to determine whether the project will lead to the deterioration of that body of water and/or jeopardise the attainment of good water status or good ecological potential and good chemical status.

4.2 Analysis of the relevant legal framework and the case law of the EFTA Court and the CJEU

60 The plaintiffs submit that, when considering the referring court's question, a comprehensive view must be taken of the legal framework established by Directive 2000/60, the objectives it seeks to achieve, and the obligations imposed on the EEA States to attain those objectives.

61 In that context, the environmental objectives of Directive 2000/60 must also be understood in light of Article 73 EEA, which informs the interpretation of obligations under the Directive.

62 The purpose of Directive 2000/60, as set out in points (a) and (b) of Article 1(1), is to establish a framework for the protection of inland surface waters, transitional waters, coastal waters and groundwater which prevents further deterioration and protects and enhances the status of aquatic ecosystems and terrestrial ecosystems directly depending on the aquatic ecosystems and to promote stainable water use based on a long-term protection of available water resources.

63 These objectives are further underscored in Recital 19 of the preamble to Directive 2000/60, which states that the Directive aims to maintain and improve the aquatic environment in the Community, with a primary focus on water quality. Control of quantity is described as an ancillary element in securing good water quality, and measures on quantity serving that objective should therefore also be established.

64 Thus, the ultimate objective of Directive 2000/60 is to achieve 'good status' of water, including groundwater (see the judgment in *Commission v Spain,* C-559/19, EU:C:2021:512, paragraph 37). To that effect, Article 4 of the Directive outlines the environmental objectives that EEA States are required to achieve, inter alia, for groundwater.

65 As the CJEU has held, Article 4(1) imposes two distinct, but intrinsically linked objectives (see the judgment in *Land Nordrhein-Westfalen*, C-535/18, EU:C:2020:391, paragraph 68). Firstly, pursuant to Article 4(1)(b)(i), EEA states are required to implement measures necessary to prevent deterioration of the status of all bodies of groundwater. Secondly, in accordance with Article 4(1)(b)(ii), EEA states are required to protect, enhance and restore all bodies of groundwater with the aim of achieving 'good status' by the end of 2015 at the latest.

66 The CJEU has also clarified that Article 4(1) of Directive 2000/60 does not simply set out, in programmatic terms, mere management planning objectives, but has binding effects (see the judgment in *Land Nordrhein-Westfalen*, C-535/18, EU:C:2020:391, paragraph 73). Therefore, unless a derogation is granted, any deterioration of the status of a body of surface water must be prevented (see the judgment in *Bund für Umwelt und Naturschutz Deutschland*, C-461/13, EU:C:2015:433, paragraph 49).

67 To achieve the environmental objectives set out Article 4(1) of Directive establishes a link between the measures necessary to prevent the deterioration of the status of all bodies of groundwater which the EEA States are bound to adopt under that provision and the prior existence of a management plan for the river basin district concerned (see the judgment in *Nomarchiaki Aftodioikisi Aitoloakarnanias and Others*, C-43/10, EU:C:2012:560, paragraph 52).

68 Thus, the Directive lays down a series of provisions, namely Articles 3,5, 8, 11 and 13 and Annexes II and V, establishing a complex process involving some extensively regulated stages, to enable the EEA states to implement the necessary measures, on the basis of the specific features and the characteristics of the bodies of water identified in their territories (see the judgment in *Bund für Umwelt und Naturschutz Deutschland*, C-461/13, EU:C:2015:433, paragraphs 41 and 42).

69 In order to achieve the environmental objectives of Article 4 of Directive 2000/60, the EEA States must therefore have a comprehensive overview of the characteristics of the bodies of water concerned. For that purpose, it is first necessary to identify the individual river basins, assign them to districts, and designate the competent authorities, in accordance with Article 3 of Directive 2000/60.

70 Subsequently, Article 5(1) of the Directive, read in conjunction with Annexes II and III, requires the characterisation of bodies of water. This includes an analysis of the characteristics of each river

basin district, a review of the impact of human activity on the status of groundwater, and an economic analysis of water use (see the judgment in *Commission v Spain,* (C-559/19, EU:C:2021:512, paragraphs 85–90). In that judgment, the CJEU confirmed that a failure to carry out such characterisation in accordance with Article 5 and Annex II constitutes a breach of the obligations imposed on Member States under Directive 2000/60.

71 In parallel, the States must, in accordance with Article 8 of Directive 2000/60, establish the necessary monitoring system which, by way of a continuing obligation, constitutes the principal tool for determining the status of each body of water. As the Advocate General stated in paragraph 46 of his opinion in the case *Bund für Umwelt und Naturschutz Deutschland*, C-461/13, EU:C:2015:433, the system must be designed to provide a coherent and comprehensive overview of the ecological and chemical status within each district. The opinion further stipulates, in paragraph 47, that for each type of body of water, the ecological status is expressed in the system of classes laid down in Annex V to the Directive.

72 Moreover, under Article 11 of Directive 2000/60, a programme of measures aimed at achieving good status must be established in accordance with the requirements set out in that Article. Thus, once the classifications have been established in accordance with Annex V to Directive 2000/60, the Member States must determine how to achieve good status for the water bodies concerned, in accordance with Article 4 of the Directive.

73 Furthermore, a management plan must be drawn up for each river basin district, as described in Article 13(1) of Directive 2000/60. When making the management plan, the program of measures must be incorporated into the management plan, so that the management plan is both a descriptive document of the status of the river basin district and an action plan, as described by the Advocate General in paragraph 52 of his opinion in case C-461/13. In this context, it is also noted that the characterisation of groundwater bodies must be drawn up before the management plan is produced and before that characterisation can serve as a basis for the content of that plan (see the judgement in *Commission v Spain*, C-559/19, EU:C:2021:512, paragraph 93).

74 Directive 2000/60, therefore, outlines an extensive framework for achieving the objectives set out in Article 4 of the Directive. However, Article 4 of Directive 2000/60 not only contains long-term planning requirements for management plans and programmes of measures but also concerns specific projects to which the prohibition of deterioration of the status of bodies of water also

applies (see the judgement in *Land Nordrhein-Westfalen*, C-535/18, EU:C:2020:391, paragraph 74).

75 It is therefore implicit in Article 4 that during the procedure for the approval of a project, the competent national authorities are required to check whether that project may have adverse effects on water, which would be contrary to the requirements to prevent deterioration and to improve the status of water. It follows from the foregoing that the assessment must be conducted before a decision is made regarding the approval of a project. Article 4 of Directive 2000/60, therefore, precludes such a check from taking place only after that time (see the judgement in *Land Nordrhein-Westfalen*, C-535/18, EU:C:2020:391, paragraphs 74-76).

76 Moreover, the competent national authorities are required to refuse authorisation for a project where it is such as to result in deterioration of the status of the body of water concerned or to jeopardise the attainment of 'good status' for bodies of surface water or groundwater, subject to the derogations also provided for in Article 4 (see the judgment in *Bund für Umwelt und Naturschutz Deutschland*, C 461/13, EU:C:2015:433, paragraphs 47, 48 and 50). This applies not only to long-term impacts, but also to temporary, short-term impacts without lasting consequences, unless it is evident that such impacts, by their nature, have minimal effect on the status of the bodies of water concerned and cannot result in a 'deterioration' of that status within the meaning of Article 4 of Directive 2000/60 (see the judgement in *Association France Nature Environnement v Premier ministre and Ministre de la Transition écologique et solidaire*, Case C-525/20, EU:C:2022:35, paragraph 45).

77 Lastly, in this context, reference must be made to a recent judgement of the Court in case E-18/24, *The Norwegian State v Greenpeace Nordic, Nature and Youth Norway,* judgement of 21 May 2025. Although the case concerns shortcomings in an environmental impact assessment under Directive 2011/92/EU, rather than procedural failures under Directive 2000/60, it nonetheless offers relevant guidance for interpreting the obligations of EEA States, particularly in light of Articles 3 and 73 of the EEA Agreement.

78 The facts of the case were that the environmental impact assessments carried out did not evaluate the climate impact from greenhouse gas emissions arising from the combustion of petroleum and natural gas extracted from the project and sold to third parties. The referring court sought guidance, inter alia, on whether a national court is required to remedy the unlawful consequences of granting

development consent in the absence of an environmental impact assessment that addresses these effects. Moreover, the referring court asked whether a national court can retroactively waive the requirement to assess the impact of combustion emissions if it is demonstrated that the procedural breach did not affect the outcome of the decision-making process.

79 The Court emphasised that, under the principle of sincere cooperation laid down in Article 3 EEA, EEA States are required to nullify the unlawful consequences of a breach of EEA law. The competent national authorities were therefore obligated to take all measures necessary, within the sphere of their competence, to remedy the failure to carry out an environmental impact assessment, for example by revoking or suspending consent already granted in order to carry out such an assessment (see paragraph 103 of the judgement).

80 Accordingly, the Court concluded that national courts are required, to the extent possible under national law, to eliminate the unlawful consequences of a failure to carry out a complete environmental impact assessment.

81 Following that conclusion, the Court found that a national court may not retroactively waive the obligation to assess the effects under Article 3(1) of Directive 2011/92/EU. The Court noted that the case involved an environmental impact assessment that had not been conducted in accordance with Directive 2011/92/EU, as essential components of the assessment had been omitted. The Court reasoned that concluding that such an omission could not have impacted the development consent would undermine the whole purpose of the EIA Directive, which is to assess the environmental impacts of a project and take these assessments into consideration in the development consent procedure (see paragraph 116 of the judgement).

4.3 Findings

82 As has been described, the aim of Directive 2000/60 is to achieve ‘good status’ of water, including groundwater. To that end, Article 4 of the Directive imposes a binding obligation on EEA states to implement measures necessary to prevent the deterioration of the status of all bodies of groundwater and to protect, enhance, and restore all bodies of groundwater with the aim of achieving ‘good status’ of the water.

83 The Directive outlines an extensive framework for achieving the objectives set out in Article 4 of the Directive. First, individual river basins must be identified and assigned to river basin districts

in accordance with Article 3. Next, an analysis of the characteristics of the bodies of water within each district must be carried out, as required under Article 5(1) and detailed in the Annexes to the Directive. A monitoring system must then be established pursuant to Article 8. Following this, a programme of measures aimed at achieving good status must be adopted, in line with Article 11. Finally, a river basin management plan must be prepared for each district, as set out in Article 13(1) of the Directive.

84 Consequently, any ambiguity must be interpreted in light of the objectives of the Directive. The regulatory framework is intended to ensure the protection and quality of water, which the Directive sets out a detailed procedural framework to achieve. Where doubt arises as to how the rules are to be applied, the interpretation that best serves the objectives laid down in Article 4 of Directive 2000/60 must be adopted, in a manner that is consistent with the procedural framework established for their attainment.

85 In order to fulfil obligations laid out by Article 4 of Directive 2000/60, the EEA states are required to comply with each step of the procedure as it is outlined in the Directive. It follows that the analysis of the characteristics of the bodies of water within each river basin district is a vital step that must be conducted before adopting a programme of measures and before the adoption of the management plan (see the judgement in *Commission v Spain,* C-559/19, EU:C:2021:512, paragraph 93). Such analysis is essential, as it necessarily involves, among other aspects, an assessment of whether the quantitative and chemical status of the body of water in question is good.

86 Furthermore, each of the procedural and substantive steps set out in Directive 2000/60, which have been outlined above, must have been implemented before an analysis, as required by Article 4, is carried out, when permission is sought for a project which may potentially affect the status of a groundwater body for which classification and status assessment in the river basin management plan are required.

87 As noted above, the Directive's framework is designed to provide a coherent and comprehensive overview of water status. Accordingly, all the procedural steps outlined in Directive 2000/60 must be fully complied with before an assessment of a project under Article 4 can be undertaken. Failure to adhere to these procedural requirements undermines the comprehensive overview intended by

the Directive. Omitting or circumventing these steps frustrates the purpose of the framework set out by the Directive and effectively renders it meaningless

88 Thus, the assessment envisaged in Article 4, that is, an assessment of whether a proposed project affects good groundwater status or if it causes the deterioration of the status of the body of water, can only take place if the previous steps required by the Directive have already been carried out in respect of the water body in question. This conclusion aligns firmly with the reasoning set out in the aforementioned judgment of the EFTA Court in case E-18/24, The Norwegian State v Greenpeace Nordic, Nature and Youth Norway, judgement of 21 May 2025.

89 It is not possible to determine whether a proposed project will jeopardise the attainment of good water status or good ecological potential and good chemical status and/or will cause deterioration to the status of a body of water unless the status of that water body has been determined in accordance with the detailed criteria set out in the Directive 2000/60 and Annexes 2 and 5 to the Directive and its results outlined in the river basin management plan.

90 The decision whether to authorise a project necessarily depends on the outcome of the status assessment and the content of the river basin management plan. These must therefore be completed before any such decision is made. In this context, it bears emphasis that Article 4 of Directive 2000/60 imposes binding obligations on the EEA States. Unless a derogation is granted, any deterioration in the status of a body of surface water must be prevented (see the judgment in *Bund für Umwelt und Naturschutz Deutschland*, C-461/13, EU:C:2015:433, paragraph 49).

91 Accordingly, the plaintiffs submit that Directive 2000/60 must be interpreted as precluding the granting of authorization for a project which may potentially affect the status of a groundwater body for which classification and status assessment in the river basin management plan are required under that Directive, prior to such assessment having been conducted and its results set forth in a river basin management plan.

92 The plaintiffs further submit that Article 4 of Directive 2000/60 bars the authorisation of a project, irrespective of whether a status assessment has been conducted, if the assessment results have not been set forth in the river basin management plan.

93 The plaintiffs reiterate that, as the CJEU has confirmed, the competent national authorities are required to evaluate whether a project may adversely affect water in a manner contrary to Article

4 of Directive 2000/60 before any decision is made regarding the project's approval (see the judgment in *Land Nordrhein-Westfalen.* C-535/18, EU:C:2020:391, paragraph 74-76).

94 The plaintiffs further submit that, in order to achieve the environmental objectives laid down in Article 4(1) of Directive 2000/60, that provision establishes a clear link between the obligation of the EEA States to adopt measures to prevent deterioration of water status and the prior existence of a management plan for the river basin district concerned (see the judgment in *Nomarchiaki Aftodioikisi Aitoloakarnanias and Others*, C-43/10, EU:C:2012:560, paragraph 52).

95 The steps laid out in Directive 2000/60 are intrinsically interlinked. Accordingly, each stage of the procedure prescribed by the Directive is essential to ensuring that adequate information is available and that a thorough assessment has been carried out before any conclusions are drawn regarding the impact of the project on the status of the water body concerned.

96 It must also be stressed that the status assessment of a body of water is not simply documented in the river basin management plan. Rather, the river basin management plan is based, inter alia, on the status assessment, which substantially influences the content and direction of the management plan. A failure to incorporate the status assessment in the river basin management plan, therefore, constitutes not merely a procedural defect, but a substantive one.

97 It follows from all the foregoing that the results of a status assessment must be reflected in the river basin management plan to achieve the aims set out in Article 4 of Directive 2000/60. A failure to do so must be considered a substantive deficiency, and the river basin management plan cannot be regarded as conforming with Article 4 of the Directive. Consequently, any decision to grant approval for a project based on a river basin management plan containing such a substantive deficiency cannot be considered to comply with Article 4 of Directive 2000/60. Otherwise, the whole purpose of Directive 2000/60 would be undermined.

98 The plaintiffs, therefore, submit that Article 4 of Directive 2000/60 bars the authorization of a project, irrespective of whether a status assessment has been conducted, if the assessment results have not been set forth in the river basin management plan.

5 CONCLUSION

99 Accordingly, for the reasons set out above, the plaintiffs respectfully request the EFTA Court to rule that:

> Directive 2000/60/EC, in particular the provisions of that Directive's Article 4, must be interpreted as precluding the granting of authorisation for a project which may potentially affect the status of a groundwater body for which classification and status assessment in the river basin management plan are required under that directive, prior to such assessment having been conducted and its results set forth in a river basin management plan in accordance with the Directive's provisions. Article 4 of Directive 2000/60 bars the authorisation of a project, irrespective of whether a status assessment has been conducted, if the assessment results have not been set forth in the river basin management plan.

Reykjavík, 23 July 2025,
on behalf of Flóki Ásgeirsson, Attorney at Law,

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Daníel Isebarn Ágústsson, Attorney at Law