

# Direct economic value generated and distributed

All figures in NOK 1 000 (period 1.1 - 31.12)

LERØY SEFOOD GROUP (KONSERN)	2021	2020	2019
<b>OPERATING REVENUE AND EXPENSES</b>			
Operating revenue	23,073,280	19,959,652	20,426,902
Other gains and losses	62,814	6,569	27,245
Cost of materials	12,836,975	11,344,160	11,289,347
Change in stock of biological assets at cost, raw materials and finished products	-94,868	-237,156	-106,155
Salaries and other personnel costs	3,473,829	3,072,129	2,933,409
Other operating expenses	3,142,642	2,678,293	2,591,271
<b>EBITDA before fair value adjustments related to biological assets</b>	<b>3,777,516</b>	<b>3,108,795</b>	<b>3,746,276</b>
Depreciations on intangibles	32,914	31,921	31,802
Depreciation on right of use assets	505,694	458,202	426,654
Depreciation on fixed assets	713,726	667,466	553,585
Impairment loss	6,400	1,551	0
<b>Operating profit before fair value adjustments related to biological assets</b>	<b>2,518,783</b>	<b>1,949,655</b>	<b>2,734,235</b>
Fair value adjustments related to biological assets	1,085,304	-826,751	-333,703
<b>Operating profit (EBIT)</b>	<b>3,604,087</b>	<b>1,122,903</b>	<b>2,400,532</b>
<b>ASSOCIATES AND NET FINANCIAL ITEMS</b>			
Income from associates	121,502	105,359	179,749
Net financial items, included agio	-193,924	-241,378	-214,799
<b>Profit before tax</b>	<b>3,531,665</b>	<b>986,884</b>	<b>2,365,482</b>
Taxation	-750,569	-196,674	-495,743
<b>Annual profit</b>	<b>2,781,096</b>	<b>790,209</b>	<b>1,869,739</b>
<b>ADDITIONAL INFORMATION</b>			
<b>Dividends paid to LSG shareholders during the year</b>	<b>1,191,547</b>	<b>893,661</b>	<b>1,191,547</b>
<b>Dividends paid to LSG shareholders and non-controlling interests during the year</b>	<b>1,202,478</b>	<b>924,332</b>	<b>1,272,246</b>
<b>Interest paid and other financial expenses during the year</b>	<b>237,933</b>	<b>254,450</b>	<b>254,328</b>
<b>Taxes paid during the year</b>	<b>386,574</b>	<b>452,693</b>	<b>690,520</b>
<b>Paid tax per tax jurisdiction</b>			
Norway	354.309	433.627	667.662
Sweeden	0	0	0
Denmark	13.685		
Finland	0	0	0
Netherlands	16.257	13.334	13.470
Spain	0	0	3.114
Portugal	92	97	79
France	432	4.606	601
Italy	0	0	0
USA	1.541	671	3.820
Turkey	258	358	1.774
<b>Total</b>	<b>386.574</b>	<b>452.693</b>	<b>690.520</b>
Hereby Norway	92 %	96 %	97 %

## Nærmere om grunnlag for allokering av betalt skatt

For inneværende år (2021) benyttes estimat basert på noteinput/regnskap/etc

Det samme estimatet er grunnlag for oppgitt betalt skatt i kontantstrømanalysen (CF).

I november året etter regnskapsåret, fullføres en Country-by-Country rapportering.

Her summeres faktisk betalt skatt for hver juridiske enhet basert på offisielle selskapsregnskap/likningspapirer.

De offisielle selskapsregnskap og likningspapirer ferdigstilles lenge etter at konsernet har rapportert kontantstrøm, herunder betalt skatt.

Avvik mellom CF (fra februar påfølgende år) og CbC rapp (fra november påfølgende år) har ikke vært vesentlige (under 10 mill).

I oppstillingen ovenfor holder vi fast på offisielle tall fra CF, og allokerer avviket til Norge