

Direct economic value generated and distributed

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

LERØY SEFOOD GROUP (KONSERN)	2021	2020	2019
OPERATING REVENUE AND EXPENSES			
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
EBITDA before fair value adjustments related to biological assets	3,777,516	3,108,795	3,746,276
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
Operating profit before fair value adjustments related to biological assets	2,518,783	1,949,655	2,734,235
Fair value adjustments related to biological assets	1,085,304	-826,751	-333,703
Operating profit (EBIT)	3,604,087	1,122,903	2,400,532
ASSOCIATES AND NET FINANCIAL ITEMS			
Income from associates	121,502	105,359	179,749
Net financial items, included agio	-193,924	-241,378	-214,799
Profit before tax	3,531,665	986,884	2,365,482
Taxation	-750,569	-196,674	-495,743
Annual profit	2,781,096	790,209	1,869,739
ADDITIONAL INFORMATION			
Dividends paid to LSG shareholders during the year	1,191,547	893,661	1,191,547
Dividends paid to LSG shareholders and non-controlling interests during the year	1,202,478	924,332	1,272,246
Interest paid and other financial expenses during the year	237,933	254,450	254,328
Taxes paid during the year	386,574	452,693	690,520
Paid tax per tax jurisdiction			
Norway	343,943	433,627	667,662
Sweeden	1,621	0	0
Denmark	12,823		
Finland	0	0	0
Tetherlands	26,036	13,334	13,470
Spain	0	0	3,114
Portugal	240	97	79
France	0	4,606	601
Italy	0	0	0
USA	1,712	671	3,820
Turkey	199	358	1,774
Total	386,574	452,693	690,520
Hereby Norway	89 %	96 %	97 %

Nærmere om grunnlag for allokering av betalt skatt

For innværende 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 allokere avviket til Norge