

Direct economic value generated and distributed

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

LERØY SEFOOD GROUP (KONSERN)	2022	2021	2020
OPERATING REVENUE AND EXPENSES			
Operating revenue	26,645,877	23,073,280	19,959,652
Other gains and losses	6,380	62,814	6,569
Cost of materials	16,046,207	12,836,975	11,344,160
Change in stock of biological assets at cost, raw materials and finished products	-1,638,202	-94,868	-237,156
Salaries and other personnel costs	3,815,833	3,473,829	3,072,129
Other operating expenses	3,907,502	3,142,642	2,678,293
EBITDA before fair value adjustments related to biological assets	4,520,918	3,777,516	3,108,795
Depreciations on intangibles	33,559	32,914	31,921
Depreciation on right of use assets	550,056	505,694	458,202
Depreciation on fixed assets	742,424	713,726	667,466
Impairment loss	0	6,400	1,551
Operating profit before fair value adjustments related to biological assets	3,194,879	2,518,783	1,949,655
Fair value adjustments related to biological assets	1,088,166	-1,085,304	-826,751
Operating profit (EBIT)	4,283,045	3,604,087	1,122,903
ASSOCIATES AND NET FINANCIAL ITEMS			
Income from associates	65,675	121,502	105,359
Net financial items, included agio	-281,769	-193,924	-241,378
Profit before tax	4,066,951	3,531,665	986,884
Taxation	-901,829	-750,569	-196,674
Annual profit	3,165,122	2,781,096	790,209
ADDITIONAL INFORMATION			
Dividends paid to LSG shareholders during the year	1,489,434	1,191,547	893,661
Dividends paid to LSG shareholders and non-controlling interests during the year	1,560,651	1,202,478	924,332
Interest paid and other financial expenses during the year	314,457	237,933	254,450
Taxes paid during the year	527,303	386,574	452,693
Paid tax per tax jurisdiction			
Norway	509,778	354,309	433,627
Sweden	0	0	0
Denmark	11,574	13,685	0
Finland	0	0	0
Netherlands	3,091	16,257	13,334
Spain	0	0	0
Portugal	0	92	97
France	0	432	4,606
Italy	0	0	0
USA	2,860	1,541	671
Turkey	0	258	358
Total	527,303	386,574	452,693
Hereby Norway	97 %	92 %	96 %

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 offisielet tall fra CF, og allokterer avviket til Norge