



To the Board of Directors of Lerøy Seafood Group ASA

Independent statement regarding Lerøy Seafood Group's sustainability reporting

We have been engaged by Lerøy Seafood Group ASA to examine whether the Group's sustainability reporting is conducted in accordance with the Global Reporting Initiative (GRI) Standards Core Option, and to examine whether selected sustainability performance indicators are calculated, estimated and reported in accordance with the definitions and explanations provided in relation to each sustainability performance indicator.

- Lerøy Seafood Group ASA's GRI Content Index for 2020 is an overview of the principles, aspects and indicators from the GRI guidelines that Lerøy Seafood Group ASA has used to measure and report on sustainability. The Index also contains a reference to where the material sustainability information is reported within the Annual report for 2020 (Annual Report 2020) or at Lerøy Seafood Group ASA's website. We examined whether Lerøy Seafood Group ASA had developed a GRI Content Index for 2020 and whether mandatory disclosures were presented in accordance with the Standards published by The Global Reporting Initiative (www.globalreporting.org/standards) (criteria).
- Performance indicators for sustainability are indicators that Lerøy Seafood Group ASA measure and control. These are included in the GRI Content Index together with the definition and explanation of how they are measured (criteria). We have for selected sustainability performance indicators examined whether these are calculated, estimated and reported in accordance with the criteria. Further, we tested the information against source data on a sample basis. The sustainability performance indicators selected for verification is presented on p. 204 Global Reporting Initiative (GRI) Content Index 2020, paragraph "External Verification" in the Annual Report 2020.

Tasks and responsibilities of management

Management is responsible for Lerøy Seafood Group ASA's Sustainability Reporting for 2020 and that the GRI Content Index for 2020 is developed in accordance with the Standards published by the GRI. Management is also responsible for the sustainability performance indicators and that these are calculated, estimated and reported in accordance with the definitions given. Their responsibility includes to implement such internal control as management determines is necessary to enable development and reporting of the GRI Content Index and to enable correct calculation, estimation and reporting of the sustainability performance indicators in the Annual Report 2020.

Our independence and quality control

We are independent of the company in accordance with applicable laws and regulations and the Code of Ethics for Professional Accountants (IESBA Code) and with the ethical requirements that are relevant to our independent statement, and we have fulfilled our ethical obligations in accordance with these requirements and IESBA Code. We use ISQC 1 - Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements and maintains a comprehensive quality control system including documented policies and procedures of the ethical standards, professional standards and applicable legal and regulatory requirements.

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The Auditors responsibilities

Our responsibility is to express an opinion on Lerøy Seafood Group ASA's sustainability reporting based on our work. We have performed our work in accordance with the Standard on Assurance Engagements ISAE 3000: "Assurance engagements other than audits or review of historical financial information".

Our work involves performing procedures to obtain evidence that Lerøy Seafood Group ASA's GRI Content Index 2020 and selected sustainability performance indicators are developed and presented in accordance with GRI Standards Core Option and the criteria for reporting and measurement set out in the GRI Content Index 2020. The procedures selected depend on our judgement, including assessments of the risks that the sustainability reporting as a whole are free from material misstatement, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the GRI Content Index 2020 and the selected sustainability performance indicators. We design procedures that are appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Our procedures also include an assessment of whether the applied criteria are appropriate and an assessment of the overall presentation of the GRI Content Index 2020 and the selected sustainability performance indicators.

Our procedures include meetings and interviews with representatives from Lerøy Seafood Group ASA responsible for the key areas covered by the sustainability reporting, evaluating internal controls and procedures for reporting sustainability performance indicators, collecting and reviewing relevant supporting information and data, evaluating the completeness of the selected sustainability performance indicators and controlling whether the calculation and estimation of the selected sustainability performance indicators are accurate.

We believe that the evidence we have obtained is sufficient and appropriate to provide basis for our conclusion.

Conclusion

In our opinion the GRI Content Index 2020 is, in all material respects, developed and presented in accordance with the requirements of the Global Reporting Initiative Standards Core Option.

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the calculation, estimation and reporting of the selected sustainability performance indicators presented on page 204 in the Annual Report for 2020 are not prepared, in all material respects, in accordance with the definitions and explanations provided in relation to each sustainability performance indicator presented in the GRI Content Index.

Bergen, April 26 2021

PricewaterhouseCoopers AS

Hanne Sælemyr Johansen

State authorised public accountant

Note: This translation from Norwegian has been prepared for information purposes only.