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# **K/S VINDINVEST 21**

**CVR-nr.: 31077044**

Københavnsvej 81  
4000 Roskilde

Årsrapport  
1. januar 2022 - 31. december 2022

**Årsrapporten er fremlagt og godkendt på  
selskabets ordinære generalforsamling den**

**30/05/2023**

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**Carsten Hansen**  
**Dirigent**

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Virksomhedsoplysninger

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## Virksomhedsoplysninger

**Virksomheden** K/S VINDINVEST 21  
Københavnsvej 81  
4000 Roskilde  
e-mailadresse: [finance@momentum-gruppen.com](mailto:finance@momentum-gruppen.com)  
CVR-nr.: 31077044  
Regnskabsår: 01/01/2022 - 31/12/2022

# Ledelsespåtegning

Statement by Management on the annual report

The supervisory board has today discussed and approved the annual report of K/S Vindinvest 21 for the financial year 1 January - 31 December 2022.

The Annual report is prepared in accordance with the Danish Financial Statements Act.

In our opinion the financial statements give a true and fair view of the company's financial position at 31 December 2022 and the results of the company's operation for the financial year 1 January - 31 December 2022.

In our opinion, Management's review includes a fair review of the matters dealt with by Management.

Management recommends to the company in the general meeting that the financial statements for 2023 are not to be audited. Management considers the criteria for not auditing the financial statements to be met.

Management recommends that the annual report should be approved by the company in general meeting.

The Company in general meeting has resolved that the financial statements for the coming financial year are not to be audited.

Ledelsen anser betingelserne for at udelade revision for opfyldt.

Roskilde, den 30/05/2023

## **Bestyrelse**

Dr. Werner Wolfgang Süß

Michael Wolfgang Nowicki

Julia Schindler

# Ledelsesberetning

Management's review

Business review

The company's main activity consists in production of electricity from the wind power plant Enercon E66 1.8 MW in Windpark Hude in the state of Niedersachsen, Germany

Financial review

The company's income statement for the year ended 31 December 2022 shows a profit of EUR 90.704 and a balance sheet at 31 December 2022 shows a equity of EUR 504.155.

Significant events occurring after the end of the financial year

No events have occurred after the balance sheet date, which could significantly affect the company's financial position.

## Anvendt regnskabspraksis

Årsrapporten er aflagt i overensstemmelse med årsregnskabslovens bestemmelser for Regnskabsklasse B.  
Accounting polices

The annual report has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to reporting class B entities.

The accounting policies applied are consistent with those of last year.

The annual report for 2022 is presented in EUR.

Basis of recognition and measurement

Income is recognised in the income statement as assets and liabilities. All expenses, including amortisation, depreciation and impairment losses, are also recognised in the income statement.

Assets are recognised in the balance sheet when it is probable the future economic benefits will flow to the company and the value of the assets can be measured reliably.

Liabilities are recognised in the balance sheet when it is probable that the future economic benefits will flow from the company and the value of the liability can be measured reliably.

On recognition and measurement, allowance is made for predictable losses and risks which occur before the annual report is presented and which confirm or invalidate matters existing at the balance sheet date.

Income statement

Revenue

Income from the electricity production is recognized in the period in which it is earned.

Amortisation, depreciation and impairment losses

Amortisation, depreciation and impairment losses comprise the year's amortisation, depreciation and impairment of plant and equipment.

Other external costs

Other external costs include expenses related to administration, operating costs etc.

Financial income and expenses

Financial income and expenses are recognised in the income statement at the amounts that relate to the financial year. Net financials include interest income and expenses etc.

Tax on profit/loss for the year

The limited partnership is not an independent tax subject. The taxation of the profit for the year takes place with the individual limited partners who must declare the taxable income of their share of the limited partnership.

## Balance sheet

### Tangible assets

Plant and machinery are measured at cost less accumulated depreciation and impairment losses.

Cost comprises the purchase price and any costs directly attributable to the acquisition until the date when the asset is available for use.

Straight-line depreciation is provided on the basis of the following estimated useful lives of the assets

Wind Power Plant 20 years

### Receivables

Receivables are measured at amortised cost.

### Prepayments

Prepayments recognised under "current assets" comprises expenses incurred concerning subsequent financial years.

### Equity

Consists of paid in capital as well as transfers of the profit for the years less repaid capital to the owners.

### Liabilities

Other liabilities which include trade payables to group entities and other payables, are measured at amortised cost, which is usually equivalent to nominal value.

## Resultatopgørelse 1. jan. 2022 - 31. dec. 2022

	Note	2022 EUR	2021 EUR
Nettoomsætning		319.674	234.860
Omkostninger til råvarer og hjælpematerialer		-30.853	-65.444
Andre eksterne omkostninger		-51.427	-36.864
<b>Bruttoresultat</b>		<b>237.394</b>	<b>132.552</b>
Af- og nedskrivninger af materielle og immaterielle anlægsaktiver		-127.269	-127.269
<b>Resultat af ordinær primær drift</b>		<b>110.125</b>	<b>5.283</b>
Øvrige finansielle omkostninger		-8.681	-7.429
<b>Ordinært resultat før skat</b>		<b>101.444</b>	<b>-2.146</b>
Andre skatter		-10.740	
<b>Årets resultat</b>		<b>90.704</b>	<b>-2.146</b>
<b>Forslag til resultatdisponering</b>			
<b>I alt</b>			<b>-2.146</b>

## Balance 31. december 2022

### Aktiver

	Note	2022	2021
		EUR	EUR
Produktionsanlæg og maskiner		366.166	493.435
<b>Materielle anlægsaktiver i alt</b>		<b>366.166</b>	<b>493.435</b>
<b>Anlægsaktiver i alt</b>		<b>366.166</b>	<b>493.435</b>
Tilgodehavender fra salg og tjenesteydelser		29.796	50.111
Andre tilgodehavender		6.352	2.411
Periodeafgrænsningsposter		600	2.276
<b>Tilgodehavender i alt</b>		<b>36.748</b>	<b>54.798</b>
Likvide beholdninger		221.085	86.633
<b>Omsætningsaktiver i alt</b>		<b>257.833</b>	<b>141.431</b>
<b>AKTIVER I ALT</b>		<b>623.999</b>	<b>634.866</b>

## Balance 31. december 2022

### Passiver

	Note	2022	2021
		EUR	EUR
Registreret kapital mv.		473.129	605.521
Overført resultat		31.026	-59.678
<b>Egenkapital i alt</b>		<b>504.155</b>	<b>545.843</b>
Andre hensatte forpligtelser		54.300	78.353
<b>Hensatte forpligtelser i alt</b>		<b>54.300</b>	<b>78.353</b>
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		11.806	
<b>Langfristede gældsforpligtelser i alt</b>		<b>11.806</b>	
Leverandører af varer og tjenesteydelser		45.931	10.670
Gældsforpligtelser til tilknyttede virksomheder		2.500	0
Periodeafgrænsningsposter		5.307	
<b>Kortfristede gældsforpligtelser i alt</b>		<b>53.738</b>	<b>10.670</b>
<b>Gældsforpligtelser i alt</b>		<b>65.544</b>	<b>10.670</b>
<b>PASSIVER I ALT</b>		<b>623.999</b>	<b>634.866</b>

## Egenkapitalopgørelse 1. jan. 2022 - 31. dec. 2022

	<b>Registreret kapital mv.</b>	<b>Overført resultat</b>	<b>I alt</b>
	EUR	EUR	EUR
Egenkapital, primo	605.521	-59.678	545.843
Betalt udbytte	-132.392	0	-132.392
Årets resultat	0	90.704	90.704
Egenkapital, ultimo	473.129	31.026	504.155

## Noter

### 1. Yderligere oplysninger om aktiviteter mv.

#### 3. Related parties

The komplementar to the Company is Nextwind Windpark Beteiligung I GMBH & Co KG

### 2. Oplysning om pantsætninger og sikkerhedsstillelser

#### 2. Contingent liabilities

The company has provided a bank guarantee of tEUR 162 to the landowner

### 3. Oplysning om aktiver eller forpligtelser, der indregnes til dagsværdi

	2022 EUR	2021 EUR
1. Tangible Assets		
Cost at 1. January	2.471.929	2.471.929
Tilgang	-	-
Cost at 31. december	2.471.929	2.471.929
Impairment losses and depreciation at 1. january	1.978.494	1.851.225
Depreciation for the year	127.269	127.269
Impairment losses and depreciation at 31. december	2.105.763	1.978.494
Carrying amount at 31. December	366.166	493.435

### 4. Information om gennemsnitligt antal ansatte

Gennemsnitligt antal ansatte	<b>2022</b>
	0