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# K/S VINDINVEST 21

**CVR-nr.: 31077044**

Københavnsvej 81  
4000 Roskilde

Årsrapport  
1. januar 2023 - 31. december 2023

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

**28/06/2024**

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**Carsten Hansen**  
**Dirigent**

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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: 01/01/2023 - 31/12/2023

# Ledelsespåtegning

The supervisory board has today discussed and approved the annual report of K/S Vindinvest 21 for the financial year 1 January - 31 December 2023.

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 as of 31 December 2023 and the results of the company's operation for the financial year 1 January - 31 December 2023.

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 2024 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.

Ledelsen anser betingelserne for at udelade revision for opfyldt.

Roskilde, den 24/06/2024

## Bestyrelse

Dr. Werner Süß

Julia Schindler

Michael Wolfgang Nowicki

# 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 2023 shows a loss of EUR 148.967 and a balance sheet at 31 December 2023 shows a equity of EUR 407.580.

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 2023 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. 2023 - 31. dec. 2023

	Note	2023 EUR	2022 EUR
Nettoomsætning		209.610	319.674
Omkostninger til råvarer og hjælpematerialer		-187.187	-30.853
Andre eksterne omkostninger		-38.118	-51.427
<b>Bruttoresultat</b>		<b>-15.695</b>	<b>237.394</b>
Af- og nedskrivninger af materielle og immaterielle anlægsaktiver		-127.269	-127.269
<b>Resultat af ordinær primær drift</b>		<b>-142.964</b>	<b>110.125</b>
Andre finansielle indtægter		1.010	
Øvrige finansielle omkostninger		-7.013	-8.681
<b>Ordinært resultat før skat</b>		<b>-148.967</b>	<b>101.444</b>
Andre skatter			-10.740
<b>Årets resultat</b>		<b>-148.967</b>	<b>90.704</b>
<b>Forslag til resultatdisponering</b>			
Overført resultat		-148.967	
<b>I alt</b>		<b>-148.967</b>	<b>90.704</b>

## Balance 31. december 2023

### Aktiver

	Note	2023	2022
		EUR	EUR
Produktionsanlæg og maskiner		238.897	366.166
<b>Materielle anlægsaktiver i alt</b>		<b>238.897</b>	<b>366.166</b>
<b>Anlægsaktiver i alt</b>		<b>238.897</b>	<b>366.166</b>
Tilgodehavender fra salg og tjenesteydelser		12.120	29.796
Tilgodehavender hos associerede virksomheder		146.837	
Andre tilgodehavender		13.403	6.352
Periodeafgrænsningsposter		6.675	600
<b>Tilgodehavender i alt</b>		<b>179.035</b>	<b>36.748</b>
Likvide beholdninger		131.288	221.085
<b>Omsætningsaktiver i alt</b>		<b>310.323</b>	<b>257.833</b>
<b>AKTIVER I ALT</b>		<b>549.220</b>	<b>623.999</b>

## Balance 31. december 2023

### Passiver

	Note	2023	2022
		EUR	EUR
Registreret kapital mv.		525.521	473.129
Overført resultat		-117.941	31.026
<b>Egenkapital i alt</b>		<b>407.580</b>	<b>504.155</b>
Andre hensatte forpligtelser		123.350	54.300
<b>Hensatte forpligtelser i alt</b>		<b>123.350</b>	<b>54.300</b>
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		11.806	11.806
<b>Langfristede gældsforpligtelser i alt</b>		<b>11.806</b>	<b>11.806</b>
Leverandører af varer og tjenesteydelser		5.638	45.931
Gældsforpligtelser til tilknyttede virksomheder			2.500
Periodeafgrænsningsposter		846	5.307
<b>Kortfristede gældsforpligtelser i alt</b>		<b>6.484</b>	<b>53.738</b>
<b>Gældsforpligtelser i alt</b>		<b>18.290</b>	<b>65.544</b>
<b>PASSIVER I ALT</b>		<b>549.220</b>	<b>623.999</b>

# 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. Information om gennemsnitligt antal ansatte

Gennemsnitligt antal ansatte

**2023**

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