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# **K/S VINDINVEST 20**

**CVR-nr.: 31076986**

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 20  
Københavnsvej 81  
4000 Roskilde  
e-mailadresse: [finance@momentum-gruppen.com](mailto:finance@momentum-gruppen.com)  
CVR-nr.: 31076986  
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 20 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 as of 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.

Ledelsen anser betingelserne for at udelade revision for opfyldt.

Roskilde, den 30/05/2023

## Bestyrelse

Werner Wolfgang 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

### Finansiel review

The company's income statement for the year ended 31 December 2022 shows a profit of EUR 145.821 and a balance sheet at 31 December 2022 shows a equity of EUR 468.724.

### 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, mikrovirksomhed.

### Accounting policies

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 earned, including value adjustments of financial 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.

### 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		323.021	242.751
Eksterne omkostninger		-99.261	-95.144
<b>Bruttoresultat</b>		<b>223.760</b>	<b>147.607</b>
Af- og nedskrivninger af materielle og immaterielle anlægsaktiver		-64.189	-64.189
<b>Resultat af ordinær primær drift</b>		<b>159.571</b>	<b>83.418</b>
Andre finansielle indtægter		592	0
Øvrige finansielle omkostninger		-4.409	-18.457
<b>Ordinært resultat før skat</b>		<b>155.754</b>	<b>64.961</b>
Skat af årets resultat		-9.933	-4.765
<b>Årets resultat</b>		<b>145.821</b>	<b>60.193</b>
<b>Forslag til resultatdisponering</b>			
Overført resultat		145.821	60.193
<b>I alt</b>		<b>145.821</b>	<b>60.193</b>

## Balance 31. december 2022

### Aktiver

	Note	2022	2021
		EUR	EUR
Produktionsanlæg og maskiner		256.756	320.945
<b>Materielle anlægsaktiver i alt</b>		<b>256.756</b>	<b>320.945</b>
<b>Anlægsaktiver i alt</b>		<b>256.756</b>	<b>320.945</b>
Tilgodehavender fra salg og tjenesteydelser		32.490	48.860
Andre tilgodehavender		6.423	283
Periodeafgrænsningsposter		600	500
<b>Tilgodehavender i alt</b>		<b>39.513</b>	<b>49.643</b>
Likvide beholdninger		228.980	213.735
<b>Omsætningsaktiver i alt</b>		<b>268.493</b>	<b>263.378</b>
<b>AKTIVER I ALT</b>		<b>525.249</b>	<b>584.323</b>

## Balance 31. december 2022

### Passiver

	Note	2022 EUR	2021 EUR
Registreret kapital mv.		1.122.587	1.364.698
Overført resultat		-653.863	-799.684
<b>Egenkapital i alt</b>		<b>468.724</b>	<b>565.014</b>
Hensættelse til udskudt skat		14.698	0
<b>Hensatte forpligtelser i alt</b>		<b>14.698</b>	<b>0</b>
Leverandører af varer og tjenesteydelser		33.541	18.059
Gældsforpligtelser til tilknyttede virksomheder		2.500	1.250
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		5.786	0
<b>Kortfristede gældsforpligtelser i alt</b>		<b>41.827</b>	<b>19.309</b>
<b>Gældsforpligtelser i alt</b>		<b>41.827</b>	<b>19.309</b>
<b>PASSIVER I ALT</b>		<b>525.249</b>	<b>584.323</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	1.364.698	-799.684	565.014
Betalt udbytte	-242.111		-242.111
Årets resultat		145.821	145.821
Egenkapital, ultimo	1.122.587	-653.863	468.724

# Noter

## 1. Oplysning om eventualforpligtelser

### Contingent liabilities

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

## 2. Oplysning om ejerskab

### Nærtstående parter

### Related parties

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

## 3. Information om gennemsnitligt antal ansatte

Gennemsnitligt antal ansatte

**2022**

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