



## **Fonden DSK Invest I GP**

**Alexandriagade 8**

**c/o Accura Advokatpartnerselskab, DK-2150**

**Nordhavn**

**CVR no. 38 91 24 88**

### **Annual report for 2024**

Adopted at the annual general  
meeting on 27 March 2025

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## Statement by management on the annual report

The supervisory board has today discussed and approved the annual report of Fonden DSK Invest I GP for the financial year 1 January - 31 December 2024.

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 2024 and of the results of the company's operations for the financial year 1 January - 31 December 2024.

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

The supervisory board recommends that the annual report should be approved at the annual general meeting.

Copenhagen, 27 March 2025

### **Supervisory board**

Simon Krogh

Gudmund Tyge Korsgaard

Sven Krogstrup

## Independent Auditor's Report

### *To the board of Fonden DSK Invest I GP*

#### **Opinion**

In our opinion, the Financial Statements give a true and fair view of the financial position of the Company at 31 December 2024, and of the results of the Company's operations for the financial year 1 January - 31 December 2024 in accordance with the Danish Financial Statements Act.

We have audited the Financial Statements of Fonden DSK Invest I GP for the financial year 1 January - 31 December 2024, which comprise income statement, balance sheet, statement of changes in equity and notes, including a summary of significant accounting policies ("financial statements").

#### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs) and the additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) and the additional ethical requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Statement on Management's Review**

Management is responsible for Management's Review.

Our opinion on the financial statements does not cover Management's Review, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read Management's Review and, in doing so, consider whether Management's Review is materially inconsistent with the financial statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

Moreover, it is our responsibility to consider whether Management's Review provides the information required under the Danish Financial Statements Act.

Based on the work we have performed, in our view, Management's Review is in accordance with the Financial Statements and has been prepared in accordance with the requirements of the Danish Financial Statements Act. We did not identify any material misstatement in Management's Review.

## Independent Auditor's Report

### **Management's Responsibilities for the Financial Statements**

Management is responsible for the preparation of Financial Statements that give a true and fair view in accordance with the Danish Financial Statements Act, and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting in preparing the financial statements unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit conducted in accordance with ISAs and the additional requirements applicable in Denmark, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

## Independent Auditor's Report

- Conclude on the appropriateness of Management's use of the going concern basis of accounting in preparing the financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and contents of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Hellerup, 27 March 2025

PricewaterhouseCoopers  
Statsautoriseret Revisionspartnerselskab  
CVR no. 33 77 12 31

Niels Henrik B. Mikkelsen  
State Authorised Public Accountant  
mne16675

Martin Birch  
State Authorised Public Accountant  
mne42825

## Company details

### The company

Fonden DSK Invest I GP  
c/o Accura Advokatpartnerselskab  
Alexandriagade 8  
DK-2150 Nordhavn

CVR no.: 38 91 24 88

Reporting period: 1 January - 31 December 2024

### Supervisory board

Simon Krogh  
Gudmund Tyge Korsgaard  
Sven Krogstrup

### Auditors

PricewaterhouseCoopers  
Statsautoriseret Revisionspartnerselskab  
Strandvejen 44  
DK-2900 Hellerup

For more information about Den Sociale Kapitalfond Invest and the activities performed, please visit:  
[www.skfinvest.dk](http://www.skfinvest.dk).

## Management's review

### **Business review**

The purpose of the fund is to own Komplementarselskabet for Den Sociale Kapitalfond Invest I ApS. The purpose of Komplementarselskabet for Den Sociale Kapitalfond Invest I ApS is to be General Partner in Den Sociale Kapitalfond Invest I K/S.

### **Financial review**

The company's income statement for the year ended 31 December 2024 shows a profit of TDKK 2, and the balance sheet at 31 December 2024 shows equity of TDKK 270.

### **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.

## Management's review

### Foundation Governance

The board of the Foundation has considered the "Recommendations" on Foundation Governance prepared by the Committee on Foundation Governance and mentioned on the Financial Statements Act section 77a. The Foundation aims to comply with all recommendations that are relevant for the Foundation. In accordance with recommendation 2.3.4 and 2.4.1 the following can be reported about the members of the board:

	<b>Simon Krogh</b>	<b>Gudmund Tyge Korsgaard</b>	<b>Sven Krogstrup</b>
Position	Partner at Plesner Law Firm	CEO	Business professional, Lawyer
Age	47	67	81
Sex	Male	Male	Male
Elected for the Board on	11 August 2017	11 August 2017	11 August 2017
Re-elected	Yes	Yes	Yes
Election period expires	March 2026	March 2026	March 2026
Members special competences	Law and fund formation	Business background within private equity and venture capital	Law
Other appointments	Various Board appointments	Various Board appointments	Various Board appointments
Appointed by an authority	No	No	No
Member considered independent	Yes	Yes	Yes

The board has received remuneration for its work.

## Management's review

Recommendation	The foundation complies	The foundation explains
<b>1. Transparency and communication</b>		
<p>1.1. IT IS RECOMMENDED that the board of directors adopt guidelines for external communication, including who can make public statements on behalf of the foundation and on what matters. The guidelines should address the need for transparency and stakeholders' needs and possibilities to obtain relevant up-to-date information about the circumstances of the foundation.</p>	<p>The board of directors has adopted guidelines for external communication, which is handled by the foundation's associated management company.</p>	
<b>2. Tasks and responsibilities of the board of directors</b>		
<b>2.1 Overall tasks and responsibilities</b>		
<p>2.1.1 IT IS RECOMMENDED that, in order to secure the activities of the commercial foundation in accordance with the purposes and interests of the foundation, at least once a year the board of directors take a position on the overall strategy and distribution policy of the foundation on the basis of the articles of association.</p>	<p>The board of directors evaluates the foundation's overall strategy and distribution policy on a yearly basis, including at the board of directors' strategy- and annual meeting, which is supported by the board of directors' rules of procedure.</p>	
<b>2.2 Chairman and vice-chairman of the board of directors</b>		
<p>2.2.1 IT IS RECOMMENDED that the chairman of the board of directors organize, convene and chair meetings of the board of directors in order to ensure effective board work and to establish the best conditions for the work of the board members individually and collectively.</p>	<p>The foundation's associated management company, which has outsourced the task to an external service provider, organizes and convenes. The chairman of the board of directors chairs the board meetings in accordance with the recommendations, which is also supported by the board of directors' rules of procedure.</p>	
<p>2.2.2 IT IS RECOMMENDED that if, in addition to the position as chairman, in exceptional circumstances, the chairman of the board of directors is requested to perform specific operating functions for the commercial foundation, a board resolution be passed which ensures that the board of directors retains its independent, overall management and control function. Appropriate allocation of responsibilities should be ensured between the chairman, the vice chairman, the other members of the board of directors and the executive board, if any.</p>		<p>The board of directors does not consider this relevant for this foundation due to its size and character. If the board of directors requests that the chairman complete specific operating tasks, the foundation will ensure that the recommendation is complied with.</p>

## Management's review

<b>2.3 Composition and organization of the board of directors</b>		
2.3.1 IT IS RECOMMENDED that the board of directors regularly assess and stipulate the competences that the board of directors is to possess in order to perform the tasks incumbent upon the board of directors as well as possible.	The board of directors assesses and stipulates competence needs annually and evaluates the composition in relation to these.	
2.3.2 IT IS RECOMMENDED that, with due respect of any right in the articles of association to make appointments, the board of directors ensures a structured, thorough and transparent process for selection and nomination of candidates for the board of directors.	Appointment and nomination of candidates for the board of directors is based on the evaluation of competences and the consideration of, but not limited to, renewal and diversity needs, following an appropriate process at the board's ad hoc nomination selection.	
2.3.3 IT IS RECOMMENDED that members of the board of directors are appointed on the basis of their personal qualities and competences taking into account the collective competences of the board and when composing and nominating new members of the board the need for introducing new talent is weighed against the need for continuity and the need for diversity is considered in relation to e.g., commercial and grants experience, age and gender.	Appointment and nomination of candidates for the board of directors is based on the evaluation of competences and the consideration of, but not limited to, renewal and diversity needs, following an appropriate process at the board's ad hoc nomination selection.	

## Management's review

<p>2.3.4 IT IS RECOMMENDED that in the management review in the annual report and on the commercial foundation's website, there is an account of the composition of the board of directors, including its diversity, and that the following information is provided on each board member:</p> <ul style="list-style-type: none"> <li>• the name and position of the member,</li> <li>• the age and gender of the member,</li> <li>• date of original appointment to the board whether the member has been re-elected, and expiry of the current election period,</li> <li>• any special competences possessed by the member,</li> <li>• other managerial positions held by the member, including positions on executive boards, boards of directors and supervisory boards and board committees in Danish and foreign foundations, enterprises and institutions, as well as other demanding organization tasks,</li> <li>• which of the member that have been appointed by e.g., authorities/providers of grants etc., and</li> <li>• whether the member is considered independent</li> </ul>	<p>The foundation aims to have board members that have diverse relevant competences. In the management report contained in the annual report, the recommendations are accounted for, since the foundation has decided to let the genders of the board members be reflected in the displaying of names, as well as the ages of all board members.</p>	
<p>2.3.5 IT IS RECOMMENDED that the majority of the members of the board of directors of the commercial foundation are not also members of the board of directors or executive board of the foundation's subsidiary(ies), unless it is a fully owned actual holding company.</p>	<p>The foundation has a fully owned subsidiary that is an actual holding company. The board of directors of the foundation and the subsidiary are identical.</p>	

## Management's review

<b>2.4 Independency</b>		
<p>2.4.1 IT IS RECOMMENDED that an appropriate proportion of the board of directors be independent.</p> <p>If the board of directors (excluding employee representatives) is composed of up to four members, at least one member should be independent. If the board of directors is composed of between five and eight members, at least two members should be independent. If the board of directors is composed of nine to eleven members, at least three members should be independent, and so on.</p> <p>To be considered independent, this person may not:</p> <ul style="list-style-type: none"> <li>• be or within the past three years have been member of the executive board, or senior employee in the foundation, or a subsidiary or associated company to the foundation,</li> <li>• within the past five years have received larger emoluments, including distributions or other benefits from the foundation/group or a subsidiary or associated company to the foundation in other capacity than as member of the board of directors or executive board of the foundation,</li> <li>• within the past year have had a significant business relationship (e.g., personal or indirectly as partner or employee, shareholder, customer, supplier or member of the executive management of companies with corresponding connection) with the foundation/group or a subsidiary or associated company of the foundation,</li> <li>• be or within the past three years have been employed or partner at the external auditor,</li> <li>• have been a member of the board of directors or executive board of the foundation for more than 12 years,</li> <li>• have close relatives with persons who are not considered as independent,</li> <li>• is the founder or a significant donor if the purpose of the foundation is to grant support to this person's family or others who are especially close to this person, or</li> <li>• a member of the management of an organization, another foundation or similar, which receives or repeatedly within the past five years have received significant donations from the foundation.</li> </ul>	<p>Three of the foundation's three members are considered independent.</p>	

## Management's review

<b>2.5 Appointment period</b>		
2.5.1 IT IS RECOMMENDED that members of the board of directors be appointed for a minimum period of two years and a maximum period of four years.		Three of the board of director's three members are appointed for a two-year period, but without a maximum period of four years.
2.5.2 IT IS RECOMMENDED that an age limit for members of the board of directors be set, which is published in the management review or on the foundation's website.		The foundation does not have a fixed age limit for members of the board of directors but evaluates the competences continuously.
<b>2.6 Evaluation of the performance of the board of directors and the executive board</b>		
2.6.1 IT IS RECOMMENDED that the board of directors establish an evaluation procedure in which the board of directors, the chairman and the contributions and performance of individual members are evaluated annually, and the result is discussed by the board of directors.	In connection to the annual competence evaluation, members' competence contribution is evaluated.	
2.6.2 IT IS RECOMMENDED that once a year the board of directors evaluate the work and performance of the executive board and/or the administrator (where relevant) in accordance with predefined clear criteria.	The work and results of the foundation's associated management company and its associated external service provider is evaluated annually in terms of pre-defined criteria.	

## Management's review

3. Remuneration of management		
<p>3.1. IT IS RECOMMENDED that the members of the board of directors of commercial foundations be remunerated with a fixed remuneration and that members of a possible executive board be remunerated with a fixed remuneration, possibly combined with a bonus which should not be dependent upon accounting results. The remuneration should reflect the work and responsibilities consequential to the position.</p>	<p>The board of directors' independent members receive a fixed remuneration which is deemed appropriate in terms of tasks and responsibilities. The remuneration is ultimately paid by Den Sociale Kapitalfond Invest I K/S.</p>	
<p>3.2 IT IS RECOMMENDED that the annual financial statements provide information about the full remuneration received by each member of the board of directors and executive board (if relevant) from the commercial foundation and from other enterprises in the group. Furthermore, there should be information on any other remuneration which members of the board of directors, except for employee representatives, have received for performing tasks for the foundation, subsidiaries of the foundation or enterprises in the same group as the foundation.</p>	<p>The remunerations of the board of directors are stated in the management report contained in the annual report.</p>	

### Statement of the foundation's distribution policy

The Foundation's distribution policy is in accordance with the Foundation's Articles of Association. The Foundation will distribute from its profit after deduction of administrative expenses. The board is entitled to allocate funds to retained earnings when considered reasonable to consolidate the Foundation. Such retained earnings may also be used to make investments in undertakings which may contribute to the advancement of the objectives of the Foundation. Distributions are discussed at least yearly.

Income statement 1 January - 31 December

	<u>Note</u>	<u>2024</u> TDKK	<u>2023</u> TDKK
<b>Gross profit</b>		<b>2</b>	<b>-4</b>
<b>Profit/loss for the year</b>		<b><u>2</u></b>	<b><u>-4</u></b>
<b>Distribution of profit</b>			
Retained earnings		<u>2</u>	<u>-4</u>
		<b><u>2</u></b>	<b><u>-4</u></b>

Balance sheet 31 December

	<u>Note</u>	<u>2024</u> TDKK	<u>2023</u> TDKK
<b>Assets</b>			
Investments in subsidiaries		50	50
<b>Fixed asset investments</b>		<b>50</b>	<b>50</b>
<b>Total non-current assets</b>		<b>50</b>	<b>50</b>
Trade receivables		0	55
Prepayments		10	15
<b>Receivables</b>		<b>10</b>	<b>70</b>
<b>Cash at bank and in hand</b>		<b>226</b>	<b>182</b>
<b>Total current assets</b>		<b>236</b>	<b>252</b>
<b>Total assets</b>		<b>286</b>	<b>302</b>

Balance sheet 31 December

	<u>Note</u>	<u>2024</u> TDKK	<u>2023</u> TDKK
<b>Equity and liabilities</b>			
Share capital		300	300
Retained earnings		<u>-30</u>	<u>-32</u>
<b>Equity</b>		<b><u>270</u></b>	<b><u>268</u></b>
Trade payables		16	19
Deferred income		<u>0</u>	<u>15</u>
<b>Total current liabilities</b>		<b><u>16</u></b>	<b><u>34</u></b>
<b>Total liabilities</b>		<b><u>16</u></b>	<b><u>34</u></b>
<b>Total equity and liabilities</b>		<b><u><u>286</u></u></b>	<b><u><u>302</u></u></b>
Staff expenses	1		

## Statement of changes in equity

	Share capital	Retained earnings	Total
Equity at 1 January 2024	300	-32	268
Net profit/loss for the year	0	2	2
<b>Equity at 31 December 2024</b>	<b>300</b>	<b>-30</b>	<b>270</b>

## Notes

	<u>2024</u>	<u>2023</u>
<b>1 Staff expenses</b>		
Number of fulltime employees on average	<u>0</u>	<u>0</u>

The board has received remuneration totalling TDKK 55 for its work.

## Accounting policies

The annual report of Fonden DSK Invest I GP for 2024 has been prepared in accordance with the provisions of the Danish Financial Statements Act applying to enterprises of reporting class B, as well as provisions applying to reporting class C entities.

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

The annual report for 2024 is presented in TDKK.

Pursuant to sections §110 subsection 1, of the Danish Financial Statements Act, the company has not prepared consolidated financial statements.

### **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 that future economic benefits will flow to the company and the value of the asset can be measured reliably.

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

On initial recognition, assets and liabilities are measured at cost. On subsequent recognition, assets and liabilities are measured as described below for each individual accounting item.

Certain financial assets and liabilities are measured at amortised cost using the effective interest method. Amortised cost is calculated as the historic cost less any installments and plus/less the accumulated amortisation of the difference between the cost and the nominal amount.

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**

#### **Gross profit**

In pursuance of section 32 of the Danish Financial Statements Act, the company does not disclose its revenue.

Gross profit reflects an aggregation of revenue less other external expenses.

## Accounting policies

### **Revenue**

Revenue is measured at the fair value of the agreed consideration, excluding VAT and other indirect taxes. Revenue is net of all types of discounts granted.

### **Other external expenses**

Other external expenses include expenses related to administration etc.

### **Income from investments in subsidiaries, associates and participating interests**

Dividend from investments is recognised in the reporting year in which the dividend is declared.

### **Balance sheet**

#### **Investments in subsidiaries**

Investments in subsidiaries are measured at cost. If cost exceeds the recoverable amount, a write-down is made to this lower value.

#### **Receivables**

Receivables are measured at amortised cost. Write-downs for bad debt are based on individual assessment of receivables.

#### **Prepayments**

Prepayments recognised under 'Current assets' comprises expenses incurred concerning subsequent financial years.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash and deposits at banks.

#### **Liabilities**

Liabilities, which include bank, trade payables and payables to subsidiaries, are measured at amortised cost, which is usually equivalent to nominal value.

#### **Deferred income**

Deferred income recognised under 'Current liabilities' comprises payments received concerning income in subsequent financial years.

## Accounting policies

### **Foreign currency translation**

On initial recognition, foreign currency transactions are translated applying the exchange rate at the transaction date. Foreign exchange differences arising between the exchange rates at the transaction date and at the date of payment are recognised in the income statement as financial income or financial expenses. If foreign currency instruments are considered cash flow hedges, any unrealised value adjustments are taken directly to a fair value reserve under 'Equity'.

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## Simon Krogh

### Bestyrelsesmedlem

På vegne af: AIF Power and Water ApS

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## Gudmund Tyge Korsgaard

### Bestyrelsesmedlem

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## Sven Krogstrup

### Bestyrelsesmedlem

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## Martin Lennart Birch

### PRICEWATERHOUSECOOPERS STATS AUTORISERET

REVISIONSPARTNERSELSKAB CVR: 33771231

### Statsautoriseret revisor

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## Niels Henrik Bechsøfft Mikkelsen

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## Simon Krogh

### Dirigent

På vegne af: AIF Power and Water ApS

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