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# **K/S VINDINVEST 26**

**CVR-no.: 31078199**

Københavnsvej 81  
4000 Roskilde

Annual report  
1 January 2024 - 31 December 2024

**The annual report has been presented and  
approved on the company's general meeting  
the**

**10/06/2025**

**Carsten Hansen  
Chairman of general meeting**



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## Company information

**Reporting  
company**

K/S VINDINVEST 26

Københavnsvej 81  
4000 Roskilde

e-mail: Finance@momentumgreenenergy.com

CVR-no.: 31078199

Reporting  
period: 01/01/2024 - 31/12/2024

## Statement by Management

Management has today considered and approved the annual report for the financial year 01. January 2024 - 31. December 2024 for K/S VINDINVEST 26.

The annual report is presented in accordance with the Danish Financial Statements Act.

Management believes that the financial statements give a true and fair view of the company's assets, liabilities and financial position and of the result.

The annual report is submitted for approval by the General Assembly.

Management recommends to the company in the general meeting that the financial statements for 2025 are not to be audited. Management considers the criteria for not auditing the financial statements to be met.

Management considers the conditions for opting out of audit to be met.

Roskilde, the 10/06/2025

### **Board of directors**

Dr. Werner Süß

Julia Schindler

Michael Wolfgang Nowicki

# Management's Review

## Management's review

### Business review

The company's main activity consists in production of electricity from the wind power plant EnerconE66 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 2024 shows a loss of EUR 23.345 and a balance sheet at 31 December 2024 shows a equity of EUR 286.988.

### Signifi cant events occurring after the end of the fi nancial year

No events have occurred after the balance sheet date, which could signifi cantly affect thecompany's fi nansiel position.

# Accounting Policies

The annual report has been prepared in accordance with the regulation applying to Reporting class B.

## 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 2024 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 benefit 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.

## Income statement 1 Jan 2024 - 31 Dec 2024

	Disclosure	2024	2023
		EUR	EUR
Revenue		159,632	223,381
External expenses		-137,212	-135,261
<b>Gross Result</b>		<b>22,420</b>	<b>88,120</b>
Depreciation, amortisation expense and impairment losses of property, plant and equipment and intangible assets		0	-131,843
<b>Profit (loss) from ordinary operating activities</b>		<b>22,420</b>	<b>-43,723</b>
Other finance income		2,985	3,915
Other finance expenses		-1,164	-4,111
<b>Profit (loss) from ordinary activities before tax</b>		<b>24,241</b>	<b>-43,919</b>
Tax expense			0
Other tax expenses		-897	
<b>Profit (loss)</b>		<b>23,344</b>	<b>-43,919</b>
<b>Proposed distribution of results</b>			
Retained earnings		23,344	-43,919
<b>Proposed distribution of profit (loss)</b>		<b>23,344</b>	<b>-43,919</b>

## Balance sheet 31 December 2024

### Assets

	Disclosure	2024	2023
		EUR	EUR
Plant and machinery		1	1
<b>Property, plant and equipment</b>		<b>1</b>	<b>1</b>
<b>Total non-current assets</b>		<b>1</b>	<b>1</b>
Trade receivables		20,770	15,992
Other receivables		3,041	15,170
Receivables from owners and management		192,589	
Deferred income assets		10,003	7,675
<b>Receivables</b>		<b>226,403</b>	<b>38,837</b>
Cash and cash equivalents		71,129	266,752
<b>Current assets</b>		<b>297,532</b>	<b>305,589</b>
<b>TOTAL ASSETS</b>		<b>297,533</b>	<b>305,590</b>

## Balance sheet 31 December 2024

### Liabilities and equity

	Disclosure	2024	2023
		EUR	EUR
Contributed capital		412,464	412,464
Retained earnings		-125,476	-148,821
<b>Total equity</b>		<b>286,988</b>	<b>263,643</b>
Trade payables		10,545	8,298
Payables to group enterprises			0
Payables to associates		0	33,649
Other payables, including tax payables, liabilities other than provisions			0
<b>Short-term liabilities other than provisions, gross</b>		<b>10,545</b>	<b>41,947</b>
<b>Liabilities other than provisions, gross</b>		<b>10,545</b>	<b>41,947</b>
<b>LIABILITIES AND EQUITY, GROSS</b>		<b>297,533</b>	<b>305,590</b>

# Disclosures

## 1. Disclosure of contingent liabilities

### Contingent Liabilities

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

## 2. Disclosure of ownership

### Nærtstående parter

#### Related parties

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

## 3. Information on average number of employees

Average number of employees

**2024**

0