
K/S VINDINVEST 26

CVR-nr.: 31078199

Københavnsvej 81
4000 Roskilde

Årsrapport
1. januar 2022 - 31. december 2022

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

30/05/2023

Carsten Hansen
Dirigent

Indhold

Virksomhedsoplysninger

Virksomhedsoplysninger

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Ledelsesberetning

Ledelsesberetning

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Virksomhedsoplysninger

Virksomheden K/S VINDINVEST 26
Københavnsvej 81
4000 Roskilde
e-mailadresse: finance@momentum-gruppen.com
CVR-nr.: 31078199
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 26 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 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 2022 shows a profit of EUR 16.029 and a balance sheet at 31 December 2022 shows a equity of EUR 307.563.

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		282.558	254.310
Eksterne omkostninger		-130.323	-129.936
Bruttoresultat		152.235	124.374
Af- og nedskrivninger af materielle og immaterielle anlægsaktiver		-131.847	-131.847
Resultat af ordinær primær drift		20.388	-7.473
Andre finansielle indtægter		652	0
Øvrige finansielle omkostninger		-5.011	-5.128
Ordinært resultat før skat		16.029	-12.602
Skat af årets resultat		0	0
Årets resultat		16.029	-12.602
Forslag til resultatdisponering			
Overført resultat		16.029	-12.602
I alt		16.029	-12.602

Balance 31. december 2022

Aktiver

	Note	2022	2021
		EUR	EUR
Produktionsanlæg og maskiner		131.844	263.691
Materielle anlægsaktiver i alt		131.844	263.691
Anlægsaktiver i alt		131.844	263.691
Tilgodehavender fra salg og tjenesteydelser		12.908	53.292
Andre tilgodehavender		1.714	10.289
Periodeafgrænsningsposter		1.700	43.475
Tilgodehavender i alt		16.322	107.056
Likvide beholdninger		199.155	250.582
Omsætningsaktiver i alt		215.477	357.638
AKTIVER I ALT		347.321	621.329

Balance 31. december 2022

Passiver

	Note	2022	2021
		EUR	EUR
Registreret kapital mv.		412.464	651.597
Overført resultat		-104.901	-120.930
Egenkapital i alt		307.563	530.667
Leverandører af varer og tjenesteydelser		35.563	74.325
Gældsforpligtelser til tilknyttede virksomheder		1.250	16.337
Anden gæld, herunder skyldige skatter og skyldige bidrag til social sikring		2.945	0
Kortfristede gældsforpligtelser i alt		39.758	90.662
Gældsforpligtelser i alt		39.758	90.662
PASSIVER I ALT		347.321	621.329

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

	Registreret kapital mv.	Overført resultat	I alt
	EUR	EUR	EUR
Egenkapital, primo	651.597	-120.930	530.667
Betalt udbytte	-239.133		-239.133
Årets resultat		16.029	16.029
Egenkapital, ultimo	412.464	-104.901	307.563

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