

# **ENI PT 02 ApS**

Vinkelvej 12, 6600 Vejen  
CVR no. 40 89 11 37

## **Annual report for 2022**

Årsrapporten er godkendt på den  
ordinære generalforsamling, d. 08.05.23

Poul Søndermark Svendsen  
Dirigent



---

Company information etc.	3
Statement by the Executive Board on the annual report	4
Independent auditor's report on extended review	5 - 7
Management's review	8
Income statement	9
Balance sheet	10
Statement of changes in equity	11
Notes	12 - 15

---

---

**The company**

---

ENI PT 02 ApS  
Vinkelvej 12  
6600 Vejen

Registered office: Vejen kommune  
CVR no.: 40 89 11 37  
Financial year: 01.01 - 31.12

---

**Executive Board**

---

Poul Søndermark Svendsen  
Niels Frederiksen

---

**Auditors**

---

Beierholm  
Statsautoriseret Revisionspartnerselskab

---

**Parent company**

---

Energi Innovation ApS, Vejen kommune

## Statement by the Executive Board on the annual report

---

We have on this day presented the annual report for the financial year 01.01.22 - 31.12.22 for ENI PT 02 ApS.

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

In our opinion, the financial statements give a true and fair view of the company's assets, liabilities and financial position as at 31.12.22 and of the results of the company's activities for the financial year 01.01.22 - 31.12.22.

We believe that the management's review includes a fair review of the matters dealt with in the management's review.

The annual report is submitted for adoption by the general meeting.

Vejen, May 8, 2023

### **Executive Board**

Poul Søndermark Svendsen

Niels Frederiksen

The general meeting has decided not to have the financial statements for the coming financial year audited.

### **Chairman of the meeting**

Poul Søndermark Svendsen

## Independent auditor's report on extended review

---

### To the capital owners of ENI PT 02 ApS

#### Opinion

We have performed an extended review of the financial statements of ENI PT 02 ApS for the financial year 01.01.22 - 31.12.22 which comprise the income statement, balance sheet, statement of changes in equity and notes to the financial statements, including a summary of significant accounting policies. The financial statements are prepared in accordance with the the Danish Financial Statements Act (Årsregnskabsloven).

Based on the work performed, in our opinion, the financial statements give a true and fair view of the company's assets, equity and liabilities and financial position as at 31.12.22 and the company's financial performance for the financial year 01.01.22 - 31.12.22 in accordance with the Danish Financial Statements Act.

#### Basis for Opinion

We conducted our extended review in accordance with the Danish Business Authority's Assurance Standard for Small Enterprises and FSR – Danish Auditors' standard on extended review of financial statements prepared in accordance with the Danish Financial Statements Act. Our responsibilities under those standards and requirements are further described in the 'Auditor's responsibilities for the extended review 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 evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

#### Statement regarding the management's review

The management is responsible for the management's review.

Our opinion on the financial statements does not include the management's review, and we do not express any form of conclusion on the management's review.

## Independent auditor's report on extended review

---

In connection with our extended review of the financial statements, it is our responsibility to read the management's review and in this connection consider whether the management's review is materially inconsistent with the financial statements or the knowledge we have obtained during our extended review, or in any other way appears to be materially misstated.

Furthermore, it is our responsibility to consider whether management's review contains the information required under the Danish Financial Statements Act.

Based on the work performed, we believe that the management's review is in accordance with the financial statements and has been prepared in accordance with the provisions of the Danish Financial Statements Acts. We have not detected any material misstatement in the management's review.

### **Management's responsibility for the financial statements**

The management is responsible for the preparation and fair presentation of the financial statements in accordance with the Danish Financial Statements Act and for such internal control as the 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.

## Independent auditor's report on extended review

---

### **Auditor's responsibilities for the extended review of the financial statements**

Our responsibility is to express a conclusion on the financial statements. This requires that we plan and perform procedures in order to obtain limited assurance for our conclusion on the financial statements and in addition perform specifically required supplementary procedures to obtain further assurance for our conclusion.

An extended review comprises procedures primarily consisting of making inquiries of management and others within the company, as appropriate, analytical procedures and the specifically required supplementary procedures as well as evaluation of the evidence obtained.

The procedures performed in an extended review are less than those performed in an audit, and accordingly, we do not express an audit opinion on the financial statements.

Haderslev, May 8, 2023

### **Beierholm**

Statsautoriseret Revisionspartnerselskab  
CVR no. 32 89 54 68

Rasmus Ørskov

State Authorized Public Accountant  
MNE-no. mne42777

**Primary activities**

The company has no activity.

**Development in activities and financial affairs**

The income statement for the period 01.01.22 - 31.12.22 shows a profit/loss of DKK -7,911 against DKK -9,090 for the period 01.01.21 - 31.12.21. The balance sheet shows equity of DKK 13,517.

The company has lost over 50% of the company capital, but it is expected that the company can re-establish the capital via its own future earnings.

**Subsequent events**

No important events have occurred after the end of the financial year.



## Income statement

Note	2022 DKK	2021 DKK
<b>Gross loss</b>	<b>-6,251</b>	<b>-6,430</b>
1 Financial income	557	360
2 Financial expenses	-4,436	-5,336
<b>Loss before tax</b>	<b>-10,130</b>	<b>-11,406</b>
Tax on loss for the year	2,219	2,316
<b>Loss for the year</b>	<b>-7,911</b>	<b>-9,090</b>
<b>Proposed appropriation account</b>		
Retained earnings	-7,911	-9,090
<b>Total</b>	<b>-7,911</b>	<b>-9,090</b>

<b>ASSETS</b>		31.12.22	31.12.21
		DKK	DKK
Note			
	Receivables from group enterprises	12,764	25,370
	Deferred tax asset	0	3,980
	Income tax receivable	6,199	0
	<b>Total receivables</b>	<b>18,963</b>	<b>29,350</b>
	<b>Cash</b>	<b>820</b>	<b>0</b>
	<b>Total current assets</b>	<b>19,783</b>	<b>29,350</b>
	<b>Total assets</b>	<b>19,783</b>	<b>29,350</b>
<b>EQUITY AND LIABILITIES</b>			
	Share capital	40,000	40,000
	Retained earnings	-26,483	-18,572
	<b>Total equity</b>	<b>13,517</b>	<b>21,428</b>
	Payables to other credit institutions	0	793
	Trade payables	6,250	6,250
	Other payables	16	879
	<b>Total short-term payables</b>	<b>6,266</b>	<b>7,922</b>
	<b>Total payables</b>	<b>6,266</b>	<b>7,922</b>
	<b>Total equity and liabilities</b>	<b>19,783</b>	<b>29,350</b>

3 Contingent liabilities

4 Related parties

## Statement of changes in equity

Figures in DKK	Share capital	Retained earnings	Total equity
Statement of changes in equity for 01.01.22 - 31.12.22			
Balance as at 01.01.22	40,000	-18,572	21,428
Net profit/loss for the year	0	-7,911	-7,911
Balance as at 31.12.22	40,000	-26,483	13,517

	2022 DKK	2021 DKK
<b>1. Financial income</b>		
Interest, group enterprises	557	360
Total	557	360

**2. Financial expenses**

Interest, group enterprises	21	0
Other interest expenses	67	988
Other financial expenses	4,348	4,348
Other financial expenses	4,415	5,336
Total	4,436	5,336

**3. Contingent liabilities***Other contingent liabilities*

The company is taxed jointly with the other Danish companies in the group and has joint, several and unlimited liability for income taxes and any obligations to withhold tax at source on interest, royalties and dividends for the jointly taxed companies. The liability also includes any subsequent corrections to the calculated tax liability as a consequence of changes made to the jointly taxable income etc.

**4. Related parties**

The company is included in the consolidated financial statements of the parent Energi Innovation Holding ApS, Vejen kommune.

## 5. Accounting policies

### GENERAL

The annual report is presented in accordance with the provisions of the Danish Financial Statements Act (*Årsregnskabsloven*) for enterprises in reporting class B with application of provisions for a higher reporting class.

The accounting policies have been applied consistently with previous years.

### 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 depreciation, amortisation, impairment losses and write-downs, 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 such assets 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 such liabilities can be measured reliably. On initial recognition, assets and liabilities are measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

On recognition and measurement, account is taken of foreseeable losses and risks arising before the date at which the annual report is presented and proving or disproving matters arising on or before the balance sheet date.

### INCOME STATEMENT

#### Gross loss

Gross loss comprises other external expenses.

#### Other external expenses

Other external expenses comprise costs relating to administration etc.

## 5. Accounting policies - continued -

### Other net financials

Interest income and interest expenses, bank fees etc. are recognised in other net financials.

### Tax on profit/loss for the year

The current and deferred tax for the year is recognised in the income statement as tax on the profit/loss for the year with the portion attributable to the profit/loss for the year, and directly in equity with the portion attributable to amounts recognised directly in equity.

The company is jointly taxed with Danish consolidated enterprises.

In connection with the settlement of joint taxation contributions, the current Danish income tax is allocated between the jointly taxed enterprises in proportion to their taxable incomes. This means that enterprises with a tax loss receive joint taxation contributions from enterprises which have been able to use this loss to reduce their own taxable profit.

## BALANCE SHEET

### Receivables

Receivables are measured at amortised cost, which usually corresponds to the nominal value, less write-downs for bad debts.

Write-downs for bad debts are determined based on an individual assessment of each receivable if there is no objective evidence of individual impairment of a receivable.

### Cash

Cash includes deposits in bank account.

### Current and deferred tax

Current tax payable and receivable is recognised in the balance sheet as tax computed on the basis of the taxable income for the year, adjusted for tax paid on account.

Joint taxation contributions payable and receivable are recognised as income tax under receivables or payables in the balance sheet.

**5. Accounting policies** - continued -

Deferred tax liabilities and tax assets are recognised on the basis of all temporary differences between the carrying amounts and tax bases of assets and liabilities. However, deferred tax is not recognised on temporary differences relating to goodwill which is non-amortisable for tax purposes and other items where temporary differences, except for acquisitions, have arisen at the date of acquisition without affecting the net profit or loss for the year or the taxable income. In cases where the tax value can be determined according to different taxation rules, deferred tax is measured on the basis of management's intended use of the asset or settlement of the liability.

Deferred tax assets are recognised, following an assessment, at the expected realisable value through offsetting against deferred tax liabilities or elimination in tax on future earnings.

Deferred tax is measured on the basis of the tax rules and at the tax rates which, according to the legislation in force at the balance sheet date, will be applicable when the deferred tax is expected to crystallise as current tax.

**Payables**

Short-term payables are measured at amortised cost, normally corresponding to the nominal value of such payables.