

# **Solar Plant Energi- og Naturpark ApS**

**c/o Grant Thornton, Stockholmsgade 45, 2100 København Ø**

**Company reg. no. 41 68 03 18**

## **Specifications to the financial statements**

**1 January - 31 December 2021**

## Contents

---

	<b><u>Page</u></b>
Management's statement	1
Practitioner's compilation report of the specifications to the financial statements	2
Specifications to the income statement	4
Specifications to the balance sheet	4
Determination of taxable income	5
Specifications and information for the determination of taxable income, etc.	6

Notes:

- To ensure the greatest possible applicability of this document, IAS/IFRS English terminology has been used.
- Please note that decimal points have not been used in the usual English way. This means that for instance DKK 146.940 means the amount of DKK 146,940, and that 23,5 % means 23.5 %.

## **Management's statement**

---

We have read and approved the specifications to the financial statements and the specifications to the tax return for the financial year 1 January - 31 December 2021.

The specifications have been prepared and presented in accordance with the generally approved accounting standards and current tax legislation applicable in Denmark.

We hereby declare that, in our opinion, there are no further matters of material significance to the specifications to the financial statements or to the determination of taxable income beyond those disclosed in the specifications to the financial statements.

København Ø, 31 March 2022

### **Executive board**



Charles Robert Gilmour



Benedikt Burchard Maria Ortmann

## **Practitioner's compilation report of the specifications to the financial statements**

### **To the Management of Solar Plant Energi- og Naturpark ApS**

We have compiled the specifications to the financial statements, pages 4, and the appendices for the tax return, pages 5 - 6, of Solar Plant Energi- og Naturpark ApS for the financial year 2021 based on the company's financial statements for the financial year 1 January - 31 December 2021 and additional information you have provided.

The specifications comprise specifications to the income statement and the balance sheet, as well as a statement of the taxable income including notes and specifications.

We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of the specifications to the financial statements in accordance with generally approved accounting standards applicable in Denmark. We have complied with relevant requirements under the Danish Act on Approved Auditors and Audit Firms and International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) including principles of integrity, objectivity, professional competence and due care.

The specifications to the financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile the specifications to the financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether the specifications to the financial statements are prepared in accordance with the generally approved accounting standards applicable in Denmark.

As stated in the specifications, these have been prepared and presented in accordance with the basis stipulated in current Danish tax legislation for the purpose of the company complying with current tax legislation and generally approved accounting standards applicable in Denmark. As a result, the specifications are intended solely for this purpose and may not be suitable for another purpose.

Our report is intended solely for Solar Plant Energi- og Naturpark ApS and the Danish tax authorities and should not be distributed to or used by any other party.

## **Practitioner's compilation report of the specifications to the financial statements**

Copenhagen, 31 March 2022

### **Grant Thornton**

State Authorised Public Accountants  
Company reg. no. 34 20 99 36



**Michael Beuchert**

State Authorised Public Accountant  
mne32794

## Specifications to the income statement

---

All amounts in DKK.

	1/1 - 31/12 2021	4/9 - 31/12 2020
	<u>          </u>	<u>          </u>
<b>1. Other external costs</b>		
Administration costs	15.980	15
	<u>15.980</u>	<u>15</u>
<b>2. Administration costs</b>		
Postage and charges	480	15
Fee, auditor	15.500	0
	<u>15.980</u>	<u>15</u>

**Determination of taxable income**

---

<u>Spec</u>	<u>2021</u>
<b>Pre-tax profit or loss according to the annual report</b>	<b>-16.486</b>
<b>Taxable income</b>	<b><u>-16.486</u></b>
Taxable amount DKK -3.630	

**Specifications and information for the determination of taxable income, etc.**

	<u>2021</u>		
<b>3. Tax loss for carryforward</b>			
Tax loss, beginning of period			68
Additions			<u>16.486</u>
<b>Tax loss, end of period</b>			<u><b>16.554</b></u>
<b>4. Calculation of deferred tax</b>			
	<u>Carrying amount</u>	<u>Tax base</u>	<u>Basis of calculation</u>
Loss carryforward to later accounting period	0	16.554	<u>-16.554</u>
			<u><b>-16.554</b></u>
<b>Imputed deferred tax, end of period, 22,0 % hereof</b>			<u><b>-3.642</b></u>
Adjustments:			
Imputed deferred tax, end of period			-3.642
Non-stated deferred tax asset			<u>3.642</u>
<b>Adjustment of deferred tax</b>			<u><b>0</b></u>