



**Vinarte ApS**

**Dronningborgvej 14  
2770 Kastrup**

**CVR no. 37778427**

**Annual report  
1 August 2021 - 31 July 2022**

Adopted at the Annual General Meeting  
on 30 January 2023

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Klaus Østergaard  
chairman

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## Company information

### The company

Vinarte ApS  
Dronningborgvej 14  
2770 Kastrup

CVR no: 37778427

Date of  
foundation: 1 June 2016

Executive Board: Mario Polignano

Financial year : 1 August - 31 July

### Auditor

Regnskabs- og Revisionskontoret for Storkøbenhavn  
A.F. Beyers Vej 1, 1.  
2720 Vanløse  
DK Danmark

CVR no: 37183024

Production unit  
(p-enheden) no.: 1020847626

## **Statement by management on the annual report**

Management has today processed and approved the annual report for the financial year August 1, 2021 - July 31, 2022 for Vinarte ApS.

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

It is our opinion that the financial statements give a true and fair view of the company's assets, liabilities and financial position as at July 31, 2022 and the results of the company's activities for the financial year August 1, 2021 - July 31, 2022.

In our opinion, the management's report contains a true and fair view of the matters to which the report relates.

The financial statements have not been audited. Management declares that the conditions for this are met.

Management recommends that the annual report should be approved by the company at a general meeting.

Kastrup, 30 January 2023

### **Executive Board**

Mario Polignano  
Director

## **Auditor's report on compilation of financial statements**

### **To the capital owner in Vinarte ApS**

We have drawn up the annual accounts for Vinarte ApS for the financial year 1 August 2021 – 31 July 2022 on the basis of the company's bookkeeping and other information that you have provided.

The annual report includes management endorsement, management report, accounting practices, profit and loss statement, balance sheet and notes.

We have carried out the task in accordance with ISRS 4410, Tasks on the preparation of financial information.

We have used our professional expertise to assist you in preparing and presenting the financial statements in accordance with the Financial Statements Act. We have complied with relevant provisions in the Auditors' Act and the Code of Ethics for auditors, including principles regarding integrity, objectivity, professional competence and due diligence.

The annual accounts and the accuracy and completeness of the information used for the preparation of the annual accounts are your responsibility.

Since a task to prepare financial information is not an assurance task, we are not obliged to verify the accuracy or completeness of the information you have given us for use in preparing the annual accounts. We therefore express no audit or review conclusion on whether the annual accounts have been prepared in accordance with the Annual Accounts Act.

Vanløse, 30 January 2023

Regnskabs- og Revisionskontoret for Storkøbenhavn  
CVR: 37183024

Klaus Østergaard  
Registreret Revisor, FDR  
MNE (Auth. Auditor ID) no.: 17116

## **Management's review**

### **The company's main activities**

The company's most important main activity and purpose is to own capital shares and other business related to this.

### **Development in activities and financial conditions**

The company's income statement shows a surplus of DKK 17.385, and the company's balance sheet per. July 31, 2022 has equity of 59.700.

The company owns 50% of the shares in Wine Habit ApS.

Capital shares in capital interests (associated company) are measured at cost price. If the cost price exceeds the net realizable value, it is written down to this lower value.

### **Significant events that occurred after the end of the financial year**

No events have occurred after the end of the financial year that could significantly affect the company's financial position.

## **Accounting policies**

Annual report has been submitted in accordance with the provisions of the Danish Financial Statements Act for Accounting Class B.

The accounting policies applied are unchanged compared to last year.

Annual report for 2022 has been paid in DKK.

## **The income statement**

### **Gross profit**

The company applies the provision in section 32 of the Danish Financial Statements Act, according to which the company's turnover is not disclosed.

Gross profit consists of other external costs.

### **Income tax expense**

The tax for the year, which consists of the current corporation tax for the year and changes in deferred tax, is recognised in the income statement with the part that can be attributed to the profit for the year and directly in equity with the part that can be attributed to entries directly in equity.

## **Balance**

### **Investments in subsidiaries**

Investments in subsidiaries are measured at cost. In cases where the cost price exceeds the recoverable amount, it is written down to this lower value.

### **Cash and cash equivalents**

Cash and cash equivalents include cash and bank deposits.

### **Equity**

Proposed dividend is shown as a separate item under equity. Dividends are recognised as a liability at the time of adoption by the general meeting.

### **Debt liabilities**

Debt liabilities, which include debt to suppliers and other debt, are measured at amortised cost, which usually corresponds to nominal value.

## Income statement 1 August 2021 - 31 July 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
		kr.	kr.
<b>Gross profit</b>		<u>-2.615</u>	<u>-3.054</u>
<b>Profit/loss before financial items</b>		<u>-2.615</u>	<u>-3.054</u>
Income from other investments and receivables that are fixed assets		20.000	0
<b>Profit/loss from activities before tax</b>		<u>17.385</u>	<u>-3.054</u>
Tax on profit/loss for the year		0	0
<b>Profit/loss for the year</b>		<u><u>17.385</u></u>	<u><u>-3.054</u></u>
<b>Proposed distribution of profit</b>			
Proposed dividend		0	12.000
Retained earnings		17.385	-15.054
		<u><u>17.385</u></u>	<u><u>-3.054</u></u>



## Balance 31 July 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
		kr.	kr.
<b>Assets</b>			
Investments in group enterprises		40.000	40.000
<b>Investments</b>		<u>40.000</u>	<u>40.000</u>
<b>Total non-current assets</b>		<u>40.000</u>	<u>40.000</u>
Cash and cash equivalents		22.700	17.315
<b>Total current assets</b>		<u>22.700</u>	<u>17.315</u>
<b>Total assets</b>		<u><u>62.700</u></u>	<u><u>57.315</u></u>

## Balance 31 July 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
		kr.	kr.
<b>Equity and liabilities</b>			
Share capital		40.000	40.000
Proposed dividend recognised in equity		0	12.000
Retained earnings		19.700	2.315
<b>Equity</b>		<u><b>59.700</b></u>	<u><b>54.315</b></u>
Other debt		3.000	3.000
<b>Short-term debt</b>		<u><b>3.000</b></u>	<u><b>3.000</b></u>
<b>Liabilities</b>		<u><b>3.000</b></u>	<u><b>3.000</b></u>
<b>Total equity and liabilities</b>		<u><u><b>62.700</b></u></u>	<u><u><b>57.315</b></u></u>

## Notes

### 1. Staff costs

Average number of employees

	<u>2022</u>	<u>2021</u>
	kr.	kr.
	<u>0</u>	<u>0</u>

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Direktør

Direktør

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## Klaus Østergaard

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