



Vinarte ApS

**Dronningborgvej 14
2770 Kastrup**

CVR-no. 37778427

**Annual report
1. aug. 2022 - 31. jul. 2023**

The annual report has been adopted at the
Annual General Meeting on 31. jan. 2024

Klaus Østergaard
Chairman

Contents

Company information

Company information 3

Statements

Statement by management 4

Auditor's report on compilation of annual report 5

Management's review

Management's review 6

Annual Report

Accounting policies 7

Income statement 1. aug. 2022 - 31. jul. 2023 9

Balance 31. jul. 2023 10

Notes 12

Company information

The company

Vinarte ApS
Dronningborgvej 14
2770 Kastrup

CVR-no: 37778427
Date of foundation: 1. jun. 2016
Executive Board Mario Polignano
Financial year: 1. aug. 2022 - 31. jul. 2023

Auditor

First name and surname of auditor: Klaus Østergaard
Description of auditor: Registreret Revisor, FDR
Identification number of auditor: mne17116
Auditor name: Regnskabs- og Revisionskontoret for Storkøbenhavn
Street name: Ringager
Number: 4A, 2.
Post code: 2605
District name: Brøndby
Country identification code: DK
Country: Danmark
CVR-no: 37183024
Production unit (P-enhed) no.: 1020847626

Statement by management

Management has today processed and approved the annual report for the financial year. 1. aug. 2022 - 31. jul. 2023 for Vinarte ApS is presented in accordance with the Danish Financial Statements Act.

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

It is our opinion that the annual report give a true and fair view of the company's assets, liabilities and financial position as at 31. jul. 2023 and the results of the company's activities for the financial year 1. aug. 2022 - 31. jul. 2023.

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

Annual report has 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, on the 31. jan. 2024

Executive Board

Mario Polignano
Director

Auditor's report on compilation of annual report

To the capital owner in Vinarte ApS

We have drawn up the annual accounts for Vinarte ApS for the financial year 1 August 2022 – 31 July 2023 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.

Brøndby, 31. jan. 2024

Regnskabs- og Revisionskontoret for Storkøbenhavn
CVR no.: 37183024

Klaus Østergaard
Registreret Revisor, FDR
MNE (Auth. Auditor ID) no.: mne17116

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 19.966, and the company's balance sheet per. 31. jul. 2023 has equity of 79.666.

The Company have bought shares in a new Company ENO 2023 ApS.

Vinarte ApS have :

50% of the shares in Wine Habit ApS

30% of the shares in Eno 2023 ApS

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 2023 has been paid in DKK.

The income statement

Gross profit or loss

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.

Net sales

The company has no net sales.

Financial items

Financial income and expenses are recognised in the income statement with the amounts relating to the financial year. Financial items include interest income and expenses.

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 associated companies

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.

The company owns 50% of the shares in Wine Habit ApS and 30% of the shares in Eno 2023 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.

Receivables

Receivables are measured at amortised cost, which usually corresponds to nominal 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. aug. 2022 - 31. jul. 2023

Note	2023	2022
	kr.	kr.
Gross profit or loss	-4.990	-2.426
Income from other investments and receivables that are fixed assets	25.000	20.000
Other financial expenses	-44	-189
Profit/loss from activities before tax	19.966	17.385
Tax on profit/loss for the year	0	0
Profit/loss for the year	19.966	17.385
Proposed distribution of profit		
Proposed dividend	30.000	0
Retained earnings	-10.034	17.385
Retained earnings	19.966	17.385

Balance 31. jul. 2023

	Note	2023	2022
		kr.	kr.
Assets			
Investments in associated businesses		52.000	40.000
Investments		52.000	40.000
Total non-current assets		52.000	40.000
Short-term receivables from associated businesses		25.000	0
Receivables		25.000	0
Cash and cash equivalents		17.916	22.700
Total current assets		42.916	22.700
Total assets		94.916	62.700

Balance 31. jul. 2023

Note	2023	2022
	kr.	kr.
Liabilities and equity		
Share capital	40.000	40.000
Proposed dividend recognised in equity	30.000	0
Retained earnings	9.666	19.700
	79.666	59.700
Equity		
Other short-term payables	15.250	3.000
	15.250	3.000
Short-term liabilities other than provisions		
	15.250	3.000
Liabilities other than provisions		
	15.250	3.000
Total equity and liabilities	94.916	62.700

Notes

1. Employee expense

Total

Average number of employees

	2023	2022
	kr.	kr.
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

Dette dokument er underskrevet af nedenstående parter, der med deres underskrift har bekræftet dokumentets indhold samt alle datoer i dokumentet.

This document is signed by the following parties with their signatures confirming the documents content and all dates in the document.

Mario Polignano

Navnet returneret af dansk MitID var:

Mario Polignano

Direktør

Direktør

ID: 50a372dc-0db1-4999-9e04-0810e4712ada

Tidspunkt for underskrift: 31-01-2024 kl.: 14:37:46

Underskrevet med MitID



Klaus Østergaard

Navnet returneret af dansk MitID var:

Klaus Østergaard

Revisor

Revisor

ID: 6ec5051d-2234-4987-96f3-b7ef9c0e1cb6

Tidspunkt for underskrift: 31-01-2024 kl.: 14:41:24

Underskrevet med MitID



Klaus Østergaard

Navnet returneret af dansk MitID var:

Klaus Østergaard

Revisor

Dirigent

ID: 6ec5051d-2234-4987-96f3-b7ef9c0e1cb6

Tidspunkt for underskrift: 31-01-2024 kl.: 14:41:24

Underskrevet med MitID



This document has esignatur Agreement-ID: 303fea YgyqN251534890

This document is signed with esignatur. Embedded in the document is the original agreement document and a signed data object for each signatory. The signed data object contains a mathematical hash value calculated from the original agreement document, which secures that the signatures is related to precisely this document only. Prove for the originality and validity of signatures can always be lifted as legal evidence.

The document is locked for changes and all cryptographic signature certificates are embedded in this PDF. The signatures therefore comply with all public recommendations and laws for digital signatures. With esignatur's solution, it is ensured that all European laws are respected in relation to sensitive information and valid digital signatures. If you would like more information about digital documents signed with esignatur, please visit our website at www.esignatur.dk.