



Wine Habit ApS

**Vesterbrogade 185, st 1
1800 Frederiksberg C**

CVR-no. 37946397

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

The annual report has been adopted at the
Annual General Meeting on 30. jan. 2024

Klaus Østergaard
Chairman

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Company information

The company

Wine Habit ApS
Vesterbrogade 185, st 1
1800 Frederiksberg C

CVR-no: 37946397
Date of foundation: 17. aug. 2016
Executive Board Damiano Alberti
Member of the Board: Damiano Alberti
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

Board of Directors and management has today processed and approved the annual report for the financial year. 1. aug. 2022 - 31. jul. 2023 for Wine Habit 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.

Frederiksberg C, on the 30. jan. 2024

Executive Board

Damiano Alberti
Director

Board of Directors

Damiano Alberti
Member of the Board

Mario Polignano
Member of the Board

Auditor's report on compilation of annual report

To the capital owner in Wine Habit ApS

We have drawn up the annual accounts for Wine Habit 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, 30. 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 main activity is selling wine or other related activities

Development in activities and financial conditions

The company's income statement shows a surplus of DKK 79.580, and the company's balance sheet per. 31. jul. 2023 has equity of 439.652.

Significant changes in business and economic conditions

Wine habit ApS has an affiliated company: Enomania ApS.

Transactions with a related party (Enomania ApS) consist of the purchase of individual wines from Enomania ApS, which is owned by one of the shareholders. This takes place on market terms.

Enomania is also the landlord of the premises the company is located in. The company has rented the premises at a reduced rent, as the premises also have a representative value for the landlord.

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 is a summary of revenue, change in stocks of finished goods and work in progress with deduction of raw materials and consumables and other external costs.

Net sales

Net sales is recognised in the income statement if delivery and transfer of risk to the buyer has taken place before the end of the year. Net revenue is recognised excl. VAT and with deduction of discounts in connection with the sale.

Staff costs

Personnel costs include salaries, including holiday pay and other costs for social security, etc. to the company's employees. Staff costs received from public authorities are deducted from staff costs.

Financial items

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

Inventories

Inventories are measured at cost according to the FIFO method. If the net realisable value is lower than the cost price, it is written down to this lower value.

Receivables

Receivables are measured at amortised cost, which usually corresponds to nominal value.

Prepayments and accrued income

Prepayments and accrued income, recognised under current assets, comprise expenses incurred relating to subsequent financial years.

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.

Corporation tax and deferred tax

Current tax liabilities and current tax receivables are recognised in the balance sheet as calculated tax on the taxable income for the year, adjusted for tax on previous years' taxable income and for taxes paid on account.

Deferred tax is measured using the balance sheet liability method on temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

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		111.303	221.299
Employee expense	1	-8.227	-7.903
Profit/loss before financial items		103.076	213.396
Other financial expenses		-608	-967
Profit/loss from activities before tax		102.468	212.429
Tax on profit/loss for the year		-22.888	-47.388
Profit/loss for the year		79.580	165.041
Proposed distribution of profit			
Proposed dividend		100.000	50.000
Retained earnings		-20.420	115.041
Retained earnings		79.580	165.041

Balance 31. jul. 2023

	Note	2023	2022
		kr.	kr.
Assets			
Raw materials and consumables		439.654	328.063
Stocks		439.654	328.063
Short-term trade receivables		23.140	0
Other short-term receivables		43	0
Prepayment entries		5.000	0
Receivables		28.183	0
Cash and cash equivalents		225.594	280.491
Total current assets		693.431	608.554
Total assets		693.431	608.554

Balance 31. jul. 2023

Note	2023	2022
	kr.	kr.
Liabilities and equity		
Share capital	60.000	60.000
Proposed dividend recognised in equity	100.000	50.000
Retained earnings	279.652	300.072
	439.652	410.072
Equity		
Short-term payables to associates	50.000	0
Short-term trade payables	131.334	70.914
Short-term tax payables	17.616	56.750
Short-term payables to shareholders and management	76	76
Other short-term payables	9.000	9.000
VAT and duties payables	45.753	61.742
	253.779	198.482
Short-term liabilities other than provisions		
	253.779	198.482
Liabilities other than provisions		
	253.779	198.482
Total equity and liabilities		
	693.431	608.554

Notes

	<u>2023</u>	<u>2022</u>
	kr.	kr.
1. Employee expense		
Other employee expense	8.227	7.903
Total	8.227	7.903
Average number of employees	0	0

Damiano Alberti

Navnet returneret af dansk MitID var:

Damiano Alberti
Medlem af bestyrelsen
Medlem af bestyrelsen

ID: f2da6556-5fbc-4ba2-a61a-0a11f0421507

Tidspunkt for underskrift: 30-01-2024 kl.: 15:26:09

Underskrevet med MitID



Damiano Alberti

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Damiano Alberti
Medlem af bestyrelsen
Direktør

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Underskrevet med MitID



Mario Polignano

Navnet returneret af dansk MitID var:

Mario Polignano
Medlem af bestyrelsen
Medlem af bestyrelsen

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Underskrevet med MitID



Klaus Østergaard

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Klaus Østergaard
Revisor
Revisor

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Underskrevet med MitID



Klaus Østergaard

Navnet returneret af dansk MitID var:

Klaus Østergaard
Revisor
Dirigent

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

Tidspunkt for underskrift: 30-01-2024 kl.: 15:33:52

Underskrevet med MitID

