



Wine Habit ApS

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

CVR no. 37946397

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

Adopted at the Annual General Meeting
on 30 January 2023

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 August 2016

Executive Board: Damiano Alberti

Board of Directors: Damiano Alberti
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-enhed) no.: 1020847626

Statement by management on the annual report

Board of Directors and management has today processed and approved the annual report for the financial year August 1, 2021 - July 31, 2022 for Wine Habit 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.

Frederiksberg C, 30 January 2023

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 financial statements

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 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 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 165.041, and the company's balance sheet per. July 31, 2022 has equity of 410.072.

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

Net sales

Net revenue 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.

Financial items

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

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 August 2021 - 31 July 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
		kr.	kr.
Gross profit		213.396	97.182
Profit/loss before financial items		213.396	97.182
Other financial expenses		-967	-832
Profit/loss from activities before tax		212.429	96.350
Tax on profit/loss for the year		-47.388	-22.427
Profit/loss for the year		165.041	73.923
Proposed distribution of profit			
Proposed dividend		50.000	40.000
Retained earnings		115.041	33.923
		165.041	73.923

Balance 31 July 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
		kr.	kr.
Assets			
Manufactured goods and goods for resale		328.063	234.701
Stocks		<u>328.063</u>	<u>234.701</u>
Cash and cash equivalents		<u>280.491</u>	<u>108.198</u>
Total current assets		<u>608.554</u>	<u>342.899</u>
Total assets		<u><u>608.554</u></u>	<u><u>342.899</u></u>

Balance 31 July 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
		kr.	kr.
Equity and liabilities			
Share capital		60.000	60.000
Proposed dividend recognised in equity		50.000	40.000
Retained earnings		300.072	185.032
		<u>410.072</u>	<u>285.032</u>
Equity			
Short-term trade payables		70.914	0
Tax payable		56.750	43.635
Payables to shareholders and management		76	76
Other debt		9.000	12.500
VAT and duties payable		61.742	1.656
		<u>198.482</u>	<u>57.867</u>
Short-term debt			
Liabilities			
		<u>198.482</u>	<u>57.867</u>
Total equity and liabilities		<u><u>608.554</u></u>	<u><u>342.899</u></u>

Notes

1. Staff costs

Average number of employees

2022	2021
kr.	kr.
0	0

2. Disclosure of mortgages and collaterals

No pledge or collateral has been provided in the company.

3. Disclosure of liabilities other than provisions

Ingen.

Damiano Alberti

Navnet returneret af dansk MitID var:

Damiano Alberti

Direktør

Direktør

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

Tidspunkt for underskrift: 30-01-2023 kl.: 20:52:58

Underskrevet med MitID



Damiano Alberti

Navnet returneret af dansk MitID var:

Damiano Alberti

Direktør

Medlem af bestyrelsen

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

Tidspunkt for underskrift: 30-01-2023 kl.: 20:52:58

Underskrevet med MitID



Mario Polignano

Navnet returneret af dansk MitID var:

Mario Polignano

Medlem af bestyrelsen

Medlem af bestyrelsen

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

Tidspunkt for underskrift: 31-01-2023 kl.: 08:34:29

Underskrevet med MitID



Klaus Østergaard

Navnet returneret af dansk MitID var:

Klaus Østergaard

Revisor

Revisor

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

Tidspunkt for underskrift: 31-01-2023 kl.: 10:23:49

Underskrevet med MitID



Klaus Østergaard

Navnet returneret af dansk MitID var:

Klaus Østergaard

Revisor

Dirigent

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

Tidspunkt for underskrift: 31-01-2023 kl.: 10:23:49

Underskrevet med MitID

