
Wiink ApS

CVR-no.: 38029142

Ørestads Boulevard 57C 3 324
2300 København S

Annual report
1 January 2023 - 31 December 2023

**The annual report has been presented and
approved on the company's general meeting
the**

13/05/2024

Sandra Lia Sirot
Chairman of general meeting

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**Reporting
company**

Wiink ApS

Ørestads Boulevard 57C 3 324
2300 København S

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CVR-no.: 38029142

Reporting
period: 01/01/2023 - 31/12/2023

Statement by Management

Management has today considered and approved the annual report for the financial year 01. January 2023 - 31. December 2023 for Wiink ApS.

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

Management believes that the financial statements give a true and fair view of the company's assets, liabilities and financial position and of the result.

The annual report is submitted for approval by the General Assembly.

Management considers the conditions for opting out of audit to be met.

Copenhagen, the 13/05/2024

Management

Sandra Lia Sirot

Cecile Godel

Board of directors

Sandra Lia Sirot

Management's Review

Major Activities

The company's main activity is to deliver digital marketing platform for stores.

Material uncertainties regarding going concern

As at 31 december 2023 the Company has a negative equity. Management has assessed that the capital can be re-established from future income. Management have also assessed that the Company has sufficient liquidity to finance operations for the coming year, and on this basis have prepared the financial statement for the year 2023 under the assumption of the Company's continued operation.

Development in activities and financial position

The Company's income statement for 2023 shows a loss of xx DKK as against a loss of DKK 6,397 in 2022. Equity in the Company's balance sheet at 31 December 2023 stood at DKK xx as against DKK 12,351 at 31 December 2022

Events after the end of the financial year

After the end of the financial year, no events have occurred that could materially affect the company's financial position.

Accounting Policies

The annual report has been prepared in accordance with the regulation applying to Reporting class B.

Income Statement

Other external expenses

Other external costs comprise costs for distribution and sales costs, costs for advertising, administrative expenses, costs of premises, bad debts, operating leases, etc.

Financial income and expenses

Financial income and expenses comprise interest income and expense, financial costs regarding finance leases, gains and losses on securities, payables and transactions denominated in foreign currencies, amortisation of financial assets and liabilities as well as surcharges and refunds under the on-account tax scheme, etc.

Tax on loss for the year

Tax for the year comprises current corporation tax for the year and changes in deferred tax, including changes in tax rates. The tax expense relating to the loss for the year is recognised in the income statement, and the tax expense relating to amounts directly recognised in equity is recognised directly in equity.

The Parent Company is the administrative company for the joint taxation and accordingly settles all payments of corporation tax to the tax authorities.

On payment of joint taxation contributions, current Danish corporation tax is allocated between the jointly taxed entities in proportion to their taxable income. Entities with tax losses receive joint taxation contributions from entities that have used the losses to reduce their own taxable profit.

Tax for the year comprises current corporation tax for the year and changes in deferred tax, including changes in tax rates. The tax expense relating to the loss for the year is recognised in the income statement, and the tax expense relating to amounts directly recognised in equity is recognised directly in equity.

Balance sheet

Receivables

Receivables are measured at amortised cost.

Write-down is made for bad debt losses where there is an objective indication that a receivable has been impaired. If there is an objective indication that an individual receivable has been impaired, write-down is made on an individual basis.

Write-downs are calculated as the difference between the carrying amount of receivables and the present value of forecast cash flows, including the realisable value of any collateral received. The effective interest rate for the individual receivable or portfolio is used as discount rate.

Cash at bank and in hand

Cash at bank and in hand comprise cash and bank deposits.

Corporation tax and deferred tax

Current tax payable and receivable is recognised in the balance sheet as tax computed on the taxable income for the year, adjusted for tax on the taxable income of prior years and for tax paid on account.

Deferred tax is measured using the balance sheet liability method on all temporary differences between the carrying amount and the tax value of assets and liabilities measured on the planned use of the asset or

settlement of the liability, respectively. However, deferred tax is not recognised on temporary differences relating to office buildings non-deductible for tax purposes and other items where temporary differences arise at the date of acquisition without affecting either profit/loss or taxable income.

Deferred tax assets, including the tax value of tax loss carryforwards, are recognised at the expected value of their utilisation within the foreseeable future; either as a set-off against tax on future income or as a set-off against deferred tax liabilities in the same legal tax entity. Any deferred net assets are measured at net realisable value.

Deferred tax is measured in accordance with the tax rules and at the tax rates applicable at the balance sheet date when the deferred tax is expected to crystallise as current tax. Changes in deferred tax as a result of changes in tax rates are recognised in the income statement or equity, respectively.

Liabilities

Liabilities are measured at amortised cost.

Income statement 1 Jan 2023 - 31 Dec 2023

	Disclosure	2023 DKK	2022 DKK
Gross profit (loss)		-5,000	-6,250
Profit (loss) from ordinary operating activities		-5,000	-6,250
Other finance income		8	0
Other finance expenses		0	-147
Profit (loss) from ordinary activities before tax		-4,992	-6,397
Tax expense		0	0
Profit (loss)		-4,992	-6,397
Proposed distribution of results			
Retained earnings		-4,992	-6,397
Proposed distribution of profit (loss)		-4,992	-6,397

Balance sheet 31 December 2023

Assets

	Disclosure	2023	2022
		DKK	DKK
Receivables from participating interests		203,253	203,253
Receivables		203,253	203,253
Cash and cash equivalents		229	22,236
Current assets		203,482	225,489
TOTAL ASSETS		203,482	225,489

Balance sheet 31 December 2023

Liabilities and equity

	Disclosure	2023	2022
		DKK	DKK
Contributed capital		40,000	40,000
Retained earnings		-32,641	-27,649
Total equity		7,359	12,351
Payables to participating interests		0	21,250
Other payables, including tax payables, liabilities other than provisions		196,123	191,888
Short-term liabilities other than provisions, gross		196,123	213,138
Liabilities other than provisions, gross		196,123	213,138
LIABILITIES AND EQUITY, GROSS		203,482	225,489

Disclosures

1. Disclosure of uncertainties relating to going concern

As at 31 December 2023 the Company has a negative equity. Management has assessed that the capital can be re-established from future income. Management have also assessed that the Company has sufficient liquidity to finance operations for the coming year, and on this basis have prepared the financial statement for the year 2023 under the assumption of the Company's continued operation.

2. Information on average number of employees

	2023
Average number of employees	0