

Wineyard Cellars LLC

trading as Wineyard

Budget vs Actual

For the month ended Sep 30, 2026

Fiscal year ends Dec · figures in USD · reported actuals against the plan

Budget against actual, line by line, in the Regulation S-X 5-03 order

Sample built from a demo company. Not a filing. Review every figure with your accountant.

Boutique winery in Sonoma County: 38 acres of estate Pinot Noir and Chardonnay, a tasting room on Westside Road, three wine clubs and distribution through Southern Glazer's in California and Oregon.

BUSINESS MODEL	INDUSTRY	FOUNDED	WEBSITE
Retail / E-commerce	Estate winery and wine club	2019	https://wineyard.example
UNITS OUTSTANDING	ACCOUNTING METHOD	PRINCIPAL ADDRESS	PREPARED
1,000,000	Accrual	4410 Westside Road, Healdsburg, CA 95448	Oct 6, 2026
PREPARED WITH			
Replafin			

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VARIANCE REPORT

Sep 2026 against the plan

Revenue came in at \$218,678 against a budget of \$192,534 (ahead by \$26,144, 14%). Operating expenses were \$103,935 versus \$98,011 budgeted (over by \$5,924). Cash closed at \$223,377, below the planned \$268,032 by \$44,655.

SEP 2026 VS BUDGET

USD

LINE ITEM	BUDGET Sep 2026	ACTUAL Sep 2026	VARIANCE actual – budget	VAR % of budget
PROFIT & LOSS				
Revenue	192,534	218,678	26,144	+13.6%
Cost of revenue	73,163	86,754	13,591	+18.6%
Gross profit	119,371	131,924	12,553	+10.5%
Gross margin	62.0%	60.3%	-1.7 pts	–
Research & development	–	–	–	–
Sales & marketing	7,500	6,350	(1,150)	-15.3%
General & administrative	90,511	97,585	7,074	+7.8%
Total operating expenses	98,011	103,935	5,924	+6.0%
EBITDA	21,360	27,989	6,629	+31.0%
Net income	15,623	22,274	6,651	+42.6%
CASH				
Cash from operations	8,289	27,782	19,493	+235.2%
Capital expenditure	–	–	–	–
Cash at period end	268,032	223,377	(44,655)	-16.7%
OPERATING				
Customers at period end	–	–	–	–
Headcount at period end	17	17	–	–

Budget is the plan as modelled before actuals were recorded (the forecast timeline). Green is favourable: revenue above plan, costs below it.

FISCAL YEAR 2026 TO DATE VS BUDGET

USD

LINE ITEM	BUDGET Jan 2026–Sep 2026	ACTUAL Jan 2026–Sep 2026	VARIANCE actual – budget	VAR % of budget
PROFIT & LOSS				
Revenue	1,609,085	1,574,089	(34,996)	-2.2%
Cost of revenue	611,452	598,132	(13,320)	-2.2%
Gross profit	997,633	975,957	(21,676)	-2.2%
Gross margin	62.0%	62.0%	–	–
Research & development	–	–	–	–
Sales & marketing	67,500	46,050	(21,450)	-31.8%
General & administrative	841,602	887,510	45,908	+5.5%

LINE ITEM	BUDGET	ACTUAL	VARIANCE	VAR %
	Jan 2026-Sep 2026	Jan 2026-Sep 2026	actual - budget	of budget
Total operating expenses	909,102	933,560	24,458	+2.7%
EBITDA	88,531	42,397	(46,134)	-52.1%
Net income	36,141	(9,819)	(45,960)	-127.2%
CASH				
Cash from operations	118,032	77,377	(40,655)	-34.4%
Capital expenditure	-	-	-	-
Cash at period end	268,032	223,377	(44,655)	-16.7%
OPERATING				
Customers at period end	-	-	-	-
Headcount at period end	17	17	-	-

Budget is the plan as modelled before actuals were recorded (the forecast timeline). Green is favourable: revenue above plan, costs below it.

MANAGEMENT COMMENTARY

EXPLAIN THE MATERIAL VARIANCES (WHAT DROVE THEM, WHETHER THEY PERSIST, WHAT CHANGES)

PREPARED BY

DATE

Elena Marchetti, Founder & General Manager · Wineryard Cellars LLC

Signature confirms the figures were reviewed by management.

Prepared with Replafin from the company's financial model. Forecast figures reflect management's assumptions and are not audited. This document is not a substitute for statements prepared under GAAP / IFRS by a licensed accountant, nor for any regulatory filing.