

Wineyard Cellars LLC

trading as Wineyard

Financial Statements

For the periods Q1 FY2026 – Q4 FY2026

Fiscal year ends Dec · figures in USD · reported actuals

Regulation S-X layout (Rules 5-02 and 5-03), every period side by side

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	REPORTING CADENCE	PRINCIPAL ADDRESS
1,000,000	Accrual	Quarterly	4410 Westside Road, Healdsburg, CA 95448
PREPARED	PREPARED WITH		
Oct 6, 2026	Replafin		

PART I

Financial statements

STATEMENTS OF OPERATIONS

USD

LINE ITEM	Q1 FY2026 Jan-Mar 2026	Q2 FY2026 Apr-Jun 2026	Q3 FY2026 Jul-Sep 2026	Q4 FY2026 Oct-Dec 2026
REVENUE & GROSS PROFIT				
Revenue	415,021	547,117	611,951	596,150
Cost of revenue	160,238	202,644	235,250	226,537
Gross profit	254,783	344,473	376,701	369,613
Gross margin	61.4%	63.0%	61.6%	62.0%
Sales & marketing	11,050	17,150	17,850	22,500
General & administrative	292,836	275,485	319,189	271,534
Total operating expenses	303,886	292,635	337,039	294,034
OPERATING INCOME				
EBITDA	(49,103)	51,838	39,662	75,579
EBITDA margin	-11.8%	9.5%	6.5%	12.7%
Depreciation & amortization	14,643	14,643	14,643	14,643
Operating income (EBIT)	(63,746)	37,195	25,019	60,936
Operating margin	-15.4%	6.8%	4.1%	10.2%
NON-OPERATING				
Interest expense	2,958	2,763	2,568	2,373
NET INCOME				
Income before tax	(66,703)	34,433	22,452	58,564
Pretax margin	-16.1%	6.3%	3.7%	9.8%
Income tax expense	-	-	-	-
Net income	(66,703)	34,433	22,452	58,564
Net margin	-16.1%	6.3%	3.7%	9.8%
PER UNIT DATA				
Net income per unit (basic)	(0.07)	0.03	0.02	0.06
Net income per unit (diluted)	(0.06)	0.03	0.02	0.06
Units outstanding	1,000,000	1,000,000	1,000,000	1,000,000
Diluted units outstanding	1,050,000	1,050,000	1,050,000	1,050,000

BALANCE SHEETS

USD · AS AT PERIOD END

AS OF	Q1 FY2026 Jan-Mar 2026	Q2 FY2026 Apr-Jun 2026	Q3 FY2026 Jul-Sep 2026	Q4 FY2026 Oct-Dec 2026
CURRENT ASSETS				
Cash and cash equivalents	134,389	188,766	223,377	1,096,236

AS OF	Q1 FY2026 Jan-Mar 2026	Q2 FY2026 Apr-Jun 2026	Q3 FY2026 Jul-Sep 2026	Q4 FY2026 Oct-Dec 2026
Accounts receivable, net	26,633	27,233	32,077	26,897
Inventory	314,606	310,797	351,650	316,847
Total current assets	475,628	526,796	607,104	1,439,981
NON-CURRENT ASSETS				
Property, plant & equipment, net	395,357	380,714	366,071	351,429
Total non-current assets	395,357	380,714	366,071	351,429
TOTAL ASSETS				
Total assets	870,985	907,510	973,175	1,791,409
CURRENT LIABILITIES				
Accounts payable	12,967	15,437	19,086	40,756
Short-term debt	48,000	48,000	48,000	48,000
Total current liabilities	60,967	63,437	67,086	88,756
NON-CURRENT LIABILITIES				
Long-term debt	126,000	114,000	102,000	90,000
Total non-current liabilities	126,000	114,000	102,000	90,000
TOTAL LIABILITIES				
Total liabilities	186,967	177,437	169,086	178,756
MEMBERS' EQUITY				
Members' contributions	650,000	650,000	650,000	1,400,000
Retained earnings (accumulated deficit)	34,018	80,073	154,089	212,653
Total members' equity	684,018	730,073	804,089	1,612,653
SUMMARY				
Total liabilities and members' equity	870,985	907,510	973,175	1,791,409
Total debt	174,000	162,000	150,000	138,000
Net debt	39,611	(26,766)	(73,377)	(958,236)
Working capital	414,661	463,359	540,018	1,351,225

STATEMENTS OF CASH FLOWS

USD

LINE ITEM	Q1 FY2026 Jan-Mar 2026	Q2 FY2026 Apr-Jun 2026	Q3 FY2026 Jul-Sep 2026	Q4 FY2026 Oct-Dec 2026
OPERATING ACTIVITIES				
Net income	(66,703)	34,433	22,452	58,564
Depreciation & amortization	14,643	14,643	14,643	14,643
Change in receivables	(4,633)	(600)	(4,844)	5,180
Change in inventory	394	3,809	(40,853)	34,803
Change in payables	2,067	2,470	3,649	21,670
Unreconciled adjustment	18,622	11,623	51,565	–
Cash from operating activities	(35,611)	66,377	46,611	134,859

LINE ITEM	Q1 FY2026 Jan-Mar 2026	Q2 FY2026 Apr-Jun 2026	Q3 FY2026 Jul-Sep 2026	Q4 FY2026 Oct-Dec 2026
INVESTING ACTIVITIES				
Capital expenditures	–	–	–	–
Cash from investing activities	–	–	–	–
FINANCING ACTIVITIES				
Issuance of equity	–	–	–	750,000
Proceeds from debt	–	–	–	–
Repayment of debt	(12,000)	(12,000)	(12,000)	(12,000)
Cash from financing activities	(12,000)	(12,000)	(12,000)	738,000
CASH POSITION				
Net change in cash	(47,611)	54,377	34,611	872,859
Cash at beginning of period	182,000	134,389	188,766	223,377
Cash at end of period	134,389	188,766	223,377	1,096,236
MEMO				
Free cash flow	(54,233)	54,755	(4,954)	134,859

STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY

USD

LINE ITEM	Q1 FY2026 Jan-Mar 2026	Q2 FY2026 Apr-Jun 2026	Q3 FY2026 Jul-Sep 2026	Q4 FY2026 Oct-Dec 2026
CHANGES IN EQUITY				
Total stockholders' equity, beginning of period	732,100	684,018	730,073	804,089
Issuance of units	–	–	–	750,000
Net income (loss)	(66,703)	34,433	22,452	58,564
Unreconciled adjustment	18,622	11,623	51,565	–
Total stockholders' equity, end of period	684,018	730,073	804,089	1,612,653
COMPONENTS AT PERIOD END				
Common stock & paid-in capital, end of period	650,000	650,000	650,000	1,400,000
Retained earnings (accumulated deficit), end of period	34,018	80,073	154,089	212,653

Q4 FY2026 is forecast figures from the company's driver-based model, not audited results.

PART I · NOTES

Notes to the financial statements

1. ORGANISATION AND NATURE OF BUSINESS

Wineyard Cellars LLC is an LLC (multi-member (taxed as a partnership)) organised in California, United States, founded in 2019. 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.

2. BASIS OF PREPARATION

These statements are prepared on an accrual basis in USD from the company's driver-based financial model, which projects monthly results and is rolled up into fiscal periods ending in December. Periods flagged as forecast reflect management's assumptions rather than recorded transactions. The balance sheet balances in every period (assets equal liabilities plus equity) by construction. Comparative figures are presented for Q2 FY2026, Q3 FY2026, Q4 FY2026.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Revenue recognition. Business model: Retail / E-commerce; subscription revenue is recognised ratably over the month the service is delivered; other revenue lines are recognised monthly as earned. Cost of revenue comprises direct costs at 38% of revenue; gross profit is revenue less cost of revenue. Operating expenses are presented by function (research and development, sales and marketing, general and administrative), with payroll allocated by each role's department. Receivables are carried at 4 days of revenue and payables at 7 days of costs; inventory at 124 days of cost of revenue, at cost. Property, plant and equipment is stated at cost less straight-line depreciation over 84 months (70 years). Income tax is provided at 0% of positive pre-tax income; no deferred tax assets are recognised on losses, and no valuation allowance analysis has been performed.

4. BORROWINGS

Total borrowings at period end were \$150,000, of which \$48,000 falls due within twelve months and \$102,000 thereafter. Interest accrues at 6.5% per annum on the opening balance; scheduled repayments are \$4,000 per month. Interest expense for the period was \$2,568.

5. EQUITY AND PER-UNIT DATA

1,000,000 units were outstanding (1,050,000 fully diluted; 2,000,000 authorised). Net income per unit for the period was 0.02 (basic), presented for information; ASC 260 does not require per-unit data for a company whose units are not publicly traded. Paid-in capital at period end was \$650,000 and retained earnings \$154,089; no new capital was issued during the period. The most recent financing was a priced round at a post-money valuation of \$2,000,000 (2023-06).

6. LIQUIDITY AND GOING CONCERN

Cash at period end was \$223,377. The company is cash generating over the modelled horizon. Management's evaluation under ASC 205-40 identified no conditions raising substantial doubt about going concern within one year of the issuance date.

7. LEASES AND COMMITMENTS

Rent of \$6,000 a month is expensed as incurred and the model carries no lease on the balance sheet. A lease longer than twelve months is shown on the balance sheet as a right-of-use asset and a lease liability under ASC 842 by a preparer. State the lease term, renewal options and the undiscounted commitments by year below.

LEASE TERM, RENEWAL OPTIONS AND UNDISCOUNTED COMMITMENTS BY YEAR

8. CONTINGENCIES

No litigation, guarantees or claims are modelled. ASC 450 asks for a probable and estimable loss to be accrued and a reasonably possible one to be disclosed; management describes any pending or threatened claim below.

PENDING OR THREATENED CLAIMS, GUARANTEES AND THEIR ESTIMATED RANGE

9. SUBSEQUENT EVENTS

Events after Sep 30, 2026 and before these statements are issued are evaluated under ASC 855: a recognised event adjusts the figures, a non-recognised one is disclosed. Management lists them below with the date through which they were evaluated.

EVENTS AFTER THE PERIOD END (FINANCINGS, HIRES, LOSSES, CONTRACTS) AND THE DATE THROUGH WHICH THEY WERE EVALUATED

PREPARED BY

DATE

Elena Marchetti, Founder & General Manager · Wineyard 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.