



Starfish Greathearts Foundation NPC
(Registration number 2003/002865/08)
Financial statements
for the year ended 31 March 2024

Starfish Greathearts Foundation NPC

(Registration number: 2003/002865/08)

Financial Statements for the year ended 31 March 2024

General Information

Country of incorporation and domicile	South Africa
Nature of business and principal activities	Supports orphaned or vulnerable children through partnership with community based organizations.
Directors	AA Hilgart E Kubie LTL Killops NR Von Klemperer F Managa JP Price PG Mocumi
Registered office	Block A Vuyani Office Park 151 Katherine Street Sandton Gauteng 2196
Postal address	P O Box 2664 Rivonia Johannesburg Gauteng 2128
Bankers	Standard Bank
Reviewers	Bulumko Bemvelo Advisory Services (Pty) Ltd

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Financial Statements for the year ended 31 March 2024

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The reports and statements set out below comprise the financial statements presented to the board:

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Level of assurance

These financial statements have been independently reviewed in compliance with the applicable requirements of the Companies Act of South Africa.

Preparer

Maki Semakaleng Modisakeng CA(SA)

Published

13 June 2024

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Directors' Responsibilities and Approval

The directors are required by the Companies Act of South Africa, to maintain adequate accounting records and are responsible for the content and integrity of the financial statements and related financial information included in this report. It is their responsibility to ensure that the financial statements fairly present the state of affairs of the company as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with the basis of accounting described in Note 1.

The financial statements are prepared in accordance with the basis of accounting described in Note 1 and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The directors acknowledge that they are ultimately responsible for the system of internal financial control established by the company and place considerable importance on maintaining a strong control environment. To enable the directors to meet these responsibilities, the board of directors sets standards for internal control aimed at reducing the risk of error or loss in a cost-effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the company and all employees are required to maintain the highest ethical standards in ensuring the company's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the company is on identifying, assessing, managing and monitoring all known forms of risk across the company. While operating risk cannot be fully eliminated, the company endeavors to minimize it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The directors are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

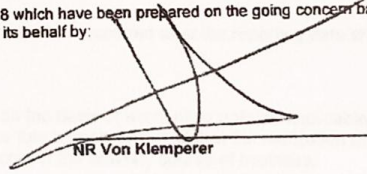
The directors have reviewed the company's cash flow forecast for the year and in the light of this review and the current financial position, they are satisfied that the company has or has access to adequate resources to continue inoperational existence for the foreseeable future.

The independent reviewer is responsible for independently reviewing and reporting on the company's financial statements. The financial statements have been examined by the company's independent reviewer and their report is presented on page 6 - 7.

The financial statements set out on page 7 to 18 which have been prepared on the going concern basis, were approved by the board of directors on 4/2/23 and were signed on its behalf by:

Approval of financial statements


LTL Killops


NR Von Klemperer

Starfish Greathearts Foundation NPC

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Financial Statements for the year ended 31 March 2023

Directors' Report

The directors have pleasure in submitting their report on the financial statements of Starfish Greathearts Foundation NPC and its associates for the year ended 31 March 2024.

1. Review of financial results and activities

Starfish experienced a significant change compared to last year. Revenue went up by R1 787,525.95 and this is due to an increase to the CBO budget for Food and salaries, and new CBOs added, which then led to a request for increase in donations from our international chapters.

Operational expenses went down due to a reduction in employee costs and consulting fees, as compared to last year. The cash and cash equivalents went down compared to last year as we encountered challenges in fundraising and operational restrictions. Consequently, the office resorted to utilizing cash reserves from previous years to support ongoing operations

Full details of the financial position, results of operations and cash flows of the company are set out in these financial statements.

2. Directors

The directors in office at the date of this report are as follows:

Directors	Office	Designation	Nationality	Changes
LTL Killops	Chairperson	Non-executive	South African	
JP Price	Other	Non-executive	South African	Appointed 04 April 2024
F Managa	Other	Non-executive	South African	Appointed 30 Sept 2023
NR Von Klemperer	Other	Non-executive	South African	
PG Mocumi	Other	Non-executive	South African	
E Kubie	Other	Non-executive	South African	Appointed 30 April 2024
AA Hilgart	Other	Non-executive	South African	
		Non-executive	American	

3. Events after the reporting period

The directors are not aware of any material event which occurred after the reporting date and up to the date of this report.

4. Going concern

The financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realization of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

The directors believe that the company has adequate financial resources to continue in operation for the foreseeable future and accordingly the financial statements have been prepared on a going concern basis. The directors have satisfied themselves that the company is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The directors are not aware of any new material changes that may adversely impact the company. The directors are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the company.

5. Review

The financial statements are subject to an independent review and have been reviewed by Bulumko Bemvelo Advisory Services (Pty) Ltd

Starfish Greathearts Foundation NPC

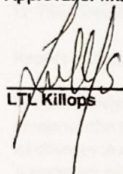
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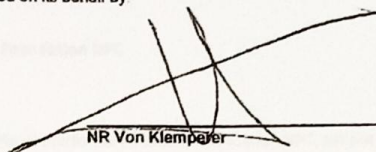
Financial Statements for the year ended 31 March 2023

Directors' Report

The financial statements set out on page 8, which have been prepared on the going concern basis, were approved by the board of directors on 4/4/2024 and were signed on its behalf by:

Approval of financial statements


LTL Killops


NR Von Klempner



INDEPENDENT REVIEWER'S REPORT

To The Directors of Starfish Greathearts Foundation NPC

Report on the Financial Statements

We have reviewed the financial statements of Starfish Greathearts Foundation NPC, set out on pages 8 to 19, which comprise the statement of financial position as at 31 March 2024 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

Directors' Responsibility for the Financial Statements

The directors are responsible for the preparation and fair presentation of these financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act of South Africa, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Reviewer's Responsibility

Our responsibility is to express a conclusion on these financial statements. We have conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised), Engagements to Review Historical Financial Statements. ISRE 2400 (Revised) requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. The independent reviewer performs procedures primarily consists of making inquiries of management and others within the entity, as appropriate, and by applying analytical procedures, and evaluates evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, I do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects the financial position of Starfish Greathearts Foundation NPC, and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act of South Africa.

Other Reports Required by the Companies Act

The financial statements include the Directors' Report as required by the Companies Act of South Africa. The directors are responsible for the Directors' Report. Our conclusion on the financial statements does not cover the Directors' Report and we do not express any form of assurance conclusion thereon.

In connection with our independent review of the financial statements, our responsibility is to read the Directors' Report and, in doing so, considered whether the Directors' Report is materially inconsistent with the financial statements or our knowledge obtained in the independent review, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of the Directors' Report, we will report that fact. We have nothing to report in this regard.

Zodidi Qina Foundation NPC Financial Statement for the year ended 31 March 2024

Zodidi Qina

Bulumko Bemvelo Advisory Services
 Zodidi Qina
 Director
 CA (SA)
 10 February 2025

Position as at 31 March 2024

	2024	2023
Assets		
Current Assets	20 540	20 540
Intangible Assets	1 000	1 000
Total non-current assets	75 000	75 000
Total Assets	95 540	95 540
Liabilities and Equity		
Equity		
Reserves	4 000 000	4 000 000
Liabilities		
Non-Current Liabilities	400 000	400 000
Current Liabilities	20 540	20 540
Total Liabilities	420 540	420 540
Total Liabilities and Equity	95 540	95 540

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Financial Statements for the year ended 31 March 2024

Statement of Financial Position as at 31 March 2024

Figures in Rand	Note(s)	2024	2023
Assets			
Non-Current Assets			
Property, plant and equipment	2	191 666	96 346
Current Assets			
Inventories		1 092	1 092
Trade and other receivables	3	181 175	79 002
Cash and cash equivalents	4	3 583 701	4 503 125
		3 765 968	4 583 219
Total Assets		3 957 634	4 679 565
Equity and Liabilities			
Equity			
Retained income		3 815 349	4 535 317
Liabilities			
Non-Current Liabilities			
Finance lease liabilities	5	118 316	118 316
Current Liabilities			
Trade and other payables		-	-
Provisions	6	23 970	25 931
		23 970	25 931
Total Liabilities		142 286	144 247
Total Equity and Liabilities		3 957 635	4 679 564

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Financial Statements for the year ended 31 March 2024

Statement of Comprehensive Income

Figures in Rand	Note(s)	2024	2023
Funds earned	7	6 005 569	4 218 043
Project disbursements	8	(4 835 147)	(3 323 975)
Gross profit		1 170 422	894 068
Other income	9	302 662	532 412
Operating expenses	10	(2 193 051)	(2 988 882)
Operating loss		(719 968)	(1 562 402)
Net surplus/(Loss) for the year		(719 968)	(1 562 402)
Other comprehensive income			
Total comprehensive loss for the year		(719 968)	(1 562 402)

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Financial Statements for the year ended 31 March 2024

Statement of Changes in Equity

Figures in Rand	Retained income	Total equity
Balance at 01 April 2022	6 097 719	6 097 719
Loss for the year	(1 562 402)	(1 562 402)
Other comprehensive income	-	-
Total comprehensive loss for the year	(1 562 402)	(1 562 402)
Balance at 01 April 2023	4 535 317	4 535 317
Loss for the year	(719 968)	(719 968)
Other comprehensive income	-	-
Total comprehensive loss for the year	(719 968)	(719 968)
Balance at 31 March 2024	3 815 349	3 815 349
Note(s)		

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Financial Statements for the year ended 31 March 2024

Statement of Cash Flows

Figures in Rand	Note(s)	2024	2023
Cash flows from operating activities			
Cash used in operations	13	(593 213)	(1 497 536)
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(326 209)	(39 125)
Total cash movement for the year		(919 420)	(1 536 661)
Cash at the beginning of the year		4 503 121	6 039 782
Total cash at end of the year	4	3 583 701	4 503 121

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Financial Statements for the year ended 31 March 2024

Accounting Policies

1. Basis of preparation and summary of significant accounting policies

The financial statements have been prepared on a going concern basis in accordance with the accounting policies as set out below. The financial statements are prepared in terms of IFRS for SMEs. The financial statements have been prepared on a historical cost basis. They are presented in South African Rands.

These accounting policies are consistent with the previous period.

1.1 Property, plant and equipment

Property, plant and equipment are tangible assets which the company holds for its own use or for rental to others and which are expected to be used for more than one period.

Property, plant and equipment is initially measured at cost.

Cost includes costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognized in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognized.

Expenditure incurred subsequently for major services, additions to or replacements of parts of property, plant and equipment are capitalized if it is probable that future economic benefits associated with the expenditure will flow to the company and the cost can be measured reliably. Day-to-day servicing costs are included in profit or loss in the period in which they are incurred.

Property, plant and equipment is subsequently stated at cost less accumulated depreciation and any accumulated impairment losses, except for land which is stated at cost less any accumulated impairment losses.

Depreciation of an asset commences when the asset is available for use as intended by management. Depreciation is charged to write off the asset's carrying amount over its estimated useful life to its estimated residual value, using a method that best reflects the pattern in which the asset's economic benefits are consumed by the company.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Motor vehicles	Straight line	5
Office equipment	Straight line	3
Computer equipment	Straight line	3
Computer software	Straight line	3
Other property, plant and equipment	Straight line	3

When indicators are present that the useful lives and residual values of items of property, plant and equipment have changed since the most recent annual reporting date, they are reassessed. Any changes are accounted for prospectively as a change in accounting estimate.

Impairment tests are performed on property, plant and equipment when there is an indicator that they may be impaired. When the carrying amount of an item of property, plant and equipment is assessed to be higher than the estimated recoverable amount, an impairment loss is recognized immediately in profit or loss to bring the carrying amount in line with the recoverable amount.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its continued use or disposal. Any gain or loss arising from the derecognition of an item of property, plant and equipment, determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item, is included in profit or loss when the item is derecognized.

1.2 Financial instruments

Financial instruments held by the Company are classified in accordance with the provisions of IFRS 9 Financial Instruments. Broadly, the classification possibilities that are adopted by the Company are as follows:

Financial assets which are equity instruments:

Mandatorily at fair value through profit or loss; or

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Financial Statements for the year ended 31 March 2024

Accounting Policies

1.2 Financial instruments (continued)

Designated as at fair value through other comprehensive income. (This designation is not available to equity instruments which are held for trading, or which are contingent consideration in a business combination).

Financial assets which are debt instruments:

Amortized cost. (This category applies only when the contractual terms of the instrument give rise, on specified dates, to cash flows that are solely payments of principal and interest on principal, and where the instrument is held under a business model whose objective is met by holding the instrument to collect contractual cash flows); or

Fair value through other comprehensive income. (This category applies only when the contractual terms of the instrument give rise, on specified dates, to cash flows that are solely payments of principal and interest on principal, and where the instrument is held under a business model whose objective is achieved by both collecting contractual cash flows and selling the instruments); or

Mandatorily at fair value through profit or loss. (This classification automatically applies to all debt instruments which do not qualify as at amortized cost or at fair value through other comprehensive income); or

Designated at fair value through profit or loss. (This classification option can only be applied when it eliminates or significantly reduces an accounting mismatch).

Financial instruments at cost

Equity instruments that are not publicly traded and whose fair value cannot otherwise be measured reliably without undue cost or effort are measured at cost less impairment.

Financial instruments at fair value

All other financial instruments, including equity instruments that are publicly traded or whose fair value can otherwise be measured reliably, without undue cost or effort, are measured at fair value through profit and loss.

If a reliable measure of fair value is no longer available without undue cost or effort, then the fair value at the last date that such a reliable measure was available is treated as the cost of the instrument. The instrument is then measured at cost less impairment until management are able to measure fair value without undue cost or effort.

1.3 Impairment of assets

The company assesses at each reporting date whether there is any indication that property, plant and equipment or intangible assets or goodwill or investment property on the cost model may be impaired.

If there is any such indication, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognized immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognized for the asset (or group of assets) in prior years. A reversal of impairment is recognized immediately in profit or loss.

1.4 Provisions and contingencies

Provisions are recognized when the company has an obligation at the reporting date as a result of a past event; it is probable that the company will be required to transfer economic benefits in settlement; and the amount of the obligation can be estimated reliably.

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Financial Statements for the year ended 31 March 2024

Accounting Policies

1.5 Provisions and contingencies (continued)

Provisions are measured at the present value of the amount expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognized as interest expense.

Provisions are not recognized for future operating losses.

1.6 Project disbursements

Project disbursements are the cost directly related to provision of services by the organization, these are funds disbursed to our center-based organizations for program expenses. This excludes general or operational expenses.

1.7 Revenue

Funds earned is recognized upon receipts of donations to the organization measured at the fair value of the consideration received or receivable.

Interest is recognized, in profit or loss, using the effective interest rate method.

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Other changes, net of disposals	Depreciation	Closing balance
Motor vehicles	34,117	361,645	-	(379,525)	32,237
Office equipment	1,425	-	-	(1,425)	-
Computer equipment	25,800	17,561	-	(17,561)	25,800
Computer software (Intangible Assets)	52,350	-	-	(52,350)	-
	113,692	379,206	-	(449,861)	143,037

Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Other changes, net of disposals	Depreciation	Closing balance
Motor vehicles	141,732	-	-	(169,170)	72,562
Office equipment	1,425	-	-	(1,425)	-
Computer equipment	25,800	38,125	-	(19,100)	44,825
Computer software (Intangible Assets)	72,118	-	-	(72,118)	-
	240,075	38,125	-	(198,703)	279,497

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Financial Statements for the year ended 31 March 2024

Notes to the Financial Statements

Figures in Rand

2024

2023

2. Property, plant and equipment

	2024			2023		
	Cost or	Accumulated	Carrying value	Cost or	Accumulated	Carrying value
	revaluation	depreciation		revaluation	depreciation	
Motor vehicles	1 517 576	(1 352 142)	165 426	1 208 920	(1 172 803)	36 117
Office equipment	41 663	(41,663)	-	41 663	(40 260)	1 403
Computer equipment	158 291	(132 051)	26 240	140 730	(114 770)	25 960
Computer software (Finance Lease)	157 755	(157 754)	1	157 755	(124 889)	32 866
Total	1 875 286	(1 683 610)	191 667	1 602 108	(1 505 762)	96 346

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Other changes, movements	Depreciation	Closing balance
Motor vehicles	36 117	308 648	-	(179 339)	165 426
Office equipment	1 403	-	-	(1 403)	-
Computer equipment	25 960	17 561	-	(17 281)	26 240
Computer software (Finance Lease)	32 866	-	-	(32 866)	-
Total	96 346	326 209	-	(230 889)	191 667

Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Other changes, movements	Depreciation	Closing balance
Motor vehicles	135 732	-	-	(99 615)	36 117
Office equipment	2 359	-	-	(956)	1 403
Computer equipment	-	39 125	-	(13 165)	25 960
Computer software (Finance Lease)	72 305	-	(8)	(39 431)	32 866
Total	210 396	39 125	(8)	(153 167)	96 346

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Financial Statements for the year ended 31 March 2024

Notes to the Financial Statements

Figures in Rand	2024	2023	
3. Trade and other receivables			
Trade receivables	14 733	56 929	
VAT	166 443	22 073	
	<u>181 175</u>	<u>79 002</u>	
4. Cash and cash equivalents			
Cash on hand	1158	1 432	
Day-to-day Bank balances	383 912	1 043 092	
Reserve fund bank balances	3 198 631	3 458 601	
	<u>3 583 701</u>	<u>4 503 125</u>	
5. Finance lease liabilities			
Minimum lease payments which fall due			
- in second to fifth year inclusive	118 316	118 316	
Pertains to licensing of NetSuite			
6. Provisions			
Reconciliation of provisions - 2024			
	Opening balance	Utilised during the year	Closing balance
Provisions for employee benefits	25 931	(1 961)	23 970
7. Revenue			
Funds earned		6 005 569	4 218 043
8. Cost of sales			
Rendering of services			
Project disbursements		4 835 147	3 323 975
9. Other income			
Recoveries		-	247 467
Interest income		288 460	255 916
Insurance payout		14 202	29 029
		<u>302 662</u>	<u>532 412</u>
10. Operating expenses			
Operating expenses include the following expenses:			
Depreciation and amortization		230 889	153 167
Employee costs		790 037	1 949 644

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Financial Statements for the year ended 31 March 2024

Notes to the Financial Statements

Figures in Rand	2024	2023
11. Employee cost		
Employee costs		
Basic	721,837	1 713 102
Post-employment benefits - Pension - Defined contribution plan	76,200	236 542
	<u>790 037</u>	<u>1 949 644</u>
12. Depreciation, amortization and impairments		
The following items are included within depreciation, amortization and impairments:		
Depreciation		
Property, plant and equipment	<u>230 889</u>	<u>153 167</u>
13. Cash used in operations		
Loss before taxation	(719 968)	(1 562 402)
Adjustments for:		
Depreciation and amortization	230 889	153 167
Movements in provisions	(1 961)	(36 659)
Changes in working capital:		
Inventories	-	11 195
Trade and other receivables	(102 173)	(26 205)
Trade and other payables	-	(36 632)
	<u>(593 213)</u>	<u>(1 497 536)</u>

14. Going concern

The financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realization of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

The directors believe that the company has adequate financial resources to continue in operation for the foreseeable future and accordingly the financial statements have been prepared on a going concern basis. The directors have satisfied themselves that the company is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The directors are not aware of any new material changes that may adversely impact the company. The directors are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the company.

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Detailed Income Statement

Figures in Rand	Note(s)	2024	2023
Revenue			
Funds earned		6 005 569	4 218 043
Cost of sales			
Opening stock		(1 092)	(12 287)
Purchases		(4 835 147)	(3 312 780)
Closing stock		1 092	1 092
	8	(4 835 147)	(3 323 975)
Gross profit		1 170 422	894 068
Other income			
Recoveries		-	247 467
Interest income		288 460	255 916
Insurance payout		14 202	29 029
		302 662	532 412
Expenses (Refer to page 19)		(2 193 051)	(2 988 882)
Loss for the year		(719 968)	(1 562 402)

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Financial Statements for the year ended 31 March 2024

Detailed Income Statement

Figures in Rand	Note(s)	2024	2023
Operating expenses			
Accounting fees		(171,050)	(131 500)
Administration and management fees		(9 852)	-
Advertising		(26,150)	(78 667)
Bank charges		(22,812)	(28 473)
Cleaning		(11,450)	(12 500)
Computer expenses		(48,127)	(41 351)
Consulting and professional fees 1		-	-
Depreciation, amortization and impairments		(230,889)	(153 167)
Employee costs		(961 645)	(1 949 644)
Events and campaigns expenses		(6 000)	-
Fundraising expenses		-	(188 376)
Payroll service fees		(30,086)	(22 800)
Storage		(9,539)	(8 560)
IT expenses		(61,793)	(100 070)
Insurance		(93,209)	(176 610)
Legal expenses		-	(3 200)
Leave Pay		(14 875)	88 694
Motor Vehicle expenses		(30,692)	(112 015)
Postage		(1,419)	(2 657)
Printing and stationery		(5,667)	(4 321)
Rent & Electricity		(388 194)	
Staff welfare		(10,392)	(10 769)
Subscriptions		-	(1 800)
Telephone and fax		(17,519)	(16 438)
Travel - local		(41,691)	(34 658)
		<u>(2 193 051)</u>	<u>(2 988 882)</u>