

# **Relatomics Foundation NPO**

**(Registration Number 2015/347860/08)**

**Annual Financial Statements**

**for the year ended 28 February 2026**

## **Compiled Financial Statements**

in compliance with the Companies Act of South Africa

Prepared by: Savvi Consulting Services (Pty) Ltd

Professional designation: AGA(SA), ACMA

# Relatomics Foundation NPO

(Registration Number 2015/347860/08)

Annual Financial Statements for the year ended 28 February 2026

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# Relatomics Foundation NPO

(Registration Number 2015/347860/08)

Annual Financial Statements for the year ended 28 February 2026

## General Information

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<b>Country of Incorporation and Domicile</b>	South Africa
<b>Registration Number</b>	2015/347860/08
<b>Nature of Business and Principal Activities</b>	The non-profit company promotes the interests of people and the planet by adopting principles, practices, and programmes focused on the importance of relationships..
<b>Directors</b>	Colin Vincer Habberton Gabrielle Justine Habberton Christopher Roy Habberton
<b>Registered Office</b>	Mera Ghur 22 Raapenberg Road Mowbray Cape Town 7700
<b>Business Address</b>	Church House 1 Queen Victoria Street Cape Town 7700
<b>Postal Address</b>	Suite 90 Private Bag X9190 Cape Town 8000
<b>Tax Number</b>	9345328182
<b>Level of Assurance</b>	These financial statements have been compiled in compliance with the applicable requirements of the International Standard on Related Services 4410: Engagements to Compile Financial Statements.
<b>Associate General Accountant AGA (SA)</b>	Savvi Consulting (Pty) Ltd t/a DoughGetters Accounting 1 Nichol Street Eastcliff Hermanus 7200
<b>Preparer</b>	Savvi Consulting (Pty) Ltd t/a DoughGetters Accounting 1 Nichol Street Eastcliff Hermanus 7200

# Relatomics Foundation NPO

(Registration Number 2015/347860/08)

Annual Financial Statements for the year ended 28 February 2026

## Directors' Responsibilities and Approval

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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 annual financial statements and related financial information included in this report. These annual financial statements have been prepared in accordance with the IFRS for SMEs<sup>®</sup> Accounting Standard as issued by the International Accounting Standards Board (IASB<sup>®</sup>) and it is their responsibility to ensure that the annual financial statements satisfy the financial reporting standards with regards to form and content and present fairly the statement of financial position, results of operations and business of the non-profit company, and explain the transactions and financial position of the business of the non-profit company at the end of the financial year. The annual financial statements are based upon appropriate accounting policies consistently applied throughout the non-profit company 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 non-profit company and place considerable importance on maintaining a strong control environment. To enable the directors to meet these responsibilities, the directors set 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 non-profit company and all employees are required to maintain the highest ethical standards in ensuring the non-profit company's business is conducted in a manner that in all reasonable circumstances is above reproach.

The focus of risk management in the non-profit company is on identifying, assessing, managing and monitoring all known forms of risk across the non-profit company. While operating risk cannot be fully eliminated, the non-profit company endeavours to minimise 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 annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss. The going-concern basis has been adopted in preparing the financial statements. Based on forecasts and available cash resources the directors have no reason to believe that the non-profit company will not be a going concern in the foreseeable future. The annual financial statements support the viability of the non-profit company.

The compiler is responsible for reporting on the non-profit company's financial statements. The compilation report is presented on page 5.

The financial statements set out on pages 6 to 15, and the supplementary information set out on pages 16 to 17 which have been prepared on the going concern basis, were approved by the directors and were signed on 30 June 2025 on their behalf by:



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Colin Vincer Habberton



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Gabrielle Justine  
Habberton

# Relatomics Foundation NPO

(Registration Number 2015/347860/08)

Annual Financial Statements for the year ended 28 February 2026

## Directors' Report

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The directors present their report for the year ended 28 February 2026.

### 1. Review of activities

#### Main business and operations

The non-profit company promotes the interests of people and the planet by adopting principles, practices, and programmes focused on the importance of relationships.. There were no major changes herein during the year.

The operating results and statement of financial position of the non-profit company are fully set out in the attached financial statements and do not in our opinion require any further comment.

### 2. Going concern

The annual financial statements have been prepared on the going concern basis, since the directors have every reason to believe that the non-profit company has adequate resources in place to continue in operation for the foreseeable future.

### 3. Events after reporting date

All events subsequent to the date of the annual financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.

The directors are not aware of any matter or circumstance arising since the end of the financial year to the date of this report that could have a material effect on the financial position of the non-profit company.

### 4. Directors

The directors of the non-profit company during the year and up to the date of this report are as follows:

Colin Vincer Habberton

Gabrielle Justine Habberton

Christopher Roy Habberton

### 5. Compiler

Savvi Consulting (Pty) Ltd t/a DoughGetters Accounting compiled the annual financial statements for the year under review.

## Report of the Compiler

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### To the Directors of Relatomics Foundation NPO

I have compiled the accompanying financial statements of Relatomics Foundation NPO based on information you have provided. These financial statements comprise the statement of financial position as at 28 February 2026, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

I performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.

I have applied my expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board and the requirements of the Companies Act of South Africa. I have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Since a compilation engagement is not an assurance engagement, I am not required to verify the accuracy or completeness of the information you provided to me to compile these financial statements. Accordingly, I do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board.

**Sarvi Consulting (Pty) Ltd t/a DoughGetters Accounting**

**30 June 2025**

*K Coetzer*

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**Per: Kenneth Coetzer**

**Associate General Accountant (SA)**

**1 Nichol Street  
Eastcliff  
Hermanus  
7200**

# Relatomics Foundation NPO

(Registration Number 2015/347860/08)

Financial Statements for the year ended 28 February 2026

## Statement of Financial Position

Figures in R

	Notes	2026	2025
<b>Assets</b>			
<b>Current assets</b>			
Trade and other receivables	4	23,122	31,217
Cash and cash equivalents	5	379,561	431,167
<b>Total current assets</b>		<b>402,683</b>	<b>462,384</b>
<b>Total assets</b>		<b>402,683</b>	<b>462,384</b>
<b>Equity and liabilities</b>			
<b>Equity</b>			
Accumulated deficit		(218,112)	(187,685)
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	6	498,589	485,164
Loans from group entities	7	71,150	71,150
Loan from director, manager or employee	8	51,056	93,755
<b>Total current liabilities</b>		<b>620,795</b>	<b>650,069</b>
<b>Total equity and liabilities</b>		<b>402,683</b>	<b>462,384</b>

# Relatomics Foundation NPO

(Registration Number 2015/347860/08)

Financial Statements for the year ended 28 February 2026

## Statement of Comprehensive Income

Figures in R	Notes	2026	2025
Revenue	9	1,421,576	2,115,933
Other income	10	-	60,000
Administrative expenses	11	(62,952)	(203,848)
Other expenses	12	(1,412,787)	(2,199,937)
Other gains and (losses)	13	(1,216)	-
<b>Deficit from operating activities</b>	14	<b>(55,379)</b>	<b>(227,852)</b>
Finance income	15	24,952	52,822
<b>Deficit for the year</b>		<b>(30,427)</b>	<b>(175,030)</b>

# Relatomics Foundation NPO

(Registration Number 2015/347860/08)

Financial Statements for the year ended 28 February 2026

## Statement of Changes in Equity

Figures in R	Accumulated deficit
<b>Balance at 1 March 2024</b>	(12,655)
<b>Changes in equity</b>	
Deficit for the year	(175,030)
Total comprehensive income for the year	<u>(175,030)</u>
<b>Balance at 28 February 2025</b>	<b><u>(187,685)</u></b>
<b>Balance at 1 March 2025</b>	(187,685)
<b>Changes in equity</b>	
Deficit for the year	(30,427)
Total comprehensive income for the year	<u>(30,427)</u>
<b>Balance at 28 February 2026</b>	<b><u>(218,112)</u></b>

# Relatomics Foundation NPO

(Registration Number 2015/347860/08)

Financial Statements for the year ended 28 February 2026

## Statement of Cash Flows

Figures in R

Note

2026

2025

### Cash flows used in operations

Cash receipts from customers

35,567

758,381

Cash paid to suppliers and employees

(1,456,463)

(2,376,695)

**Net cash flows used in operations**

**(1,420,896)**

**(1,618,314)**

Interest received

24,952

52,822

Income taxes refunded

-

2,724

**Net cash flows used in operating activities**

**(1,395,944)**

**(1,562,768)**

### Cash flows from investing activities

Proceeds from foreign grants

1,388,253

1,847,949

Purchase of other financial assets

-

6,615

**Cash flows from investing activities**

**1,388,253**

**1,854,564**

### Cash flows (used in) / from financing activities

Proceeds from other financial liabilities

(42,699)

119,968

**Cash flows (used in) / from financing activities**

**(42,699)**

**119,968**

**Net (decrease) / increase in cash and cash equivalents before effect of exchange rate changes**

**(50,390)**

**411,764**

Effect of exchange rate changes on cash and cash equivalents

(1,216)

-

**Net (decrease) / increase in cash and cash equivalents**

**(51,606)**

**411,764**

Cash and cash equivalents at beginning of the year

431,167

19,404

**Cash and cash equivalents at end of the year**

5

**379,561**

**431,168**

# Relatomics Foundation NPO

(Registration Number 2015/347860/08)

Financial Statements for the year ended 28 February 2026

## Accounting Policies

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### 1. General information

Relatomics Foundation NPO ('the non-profit company') promotes the interests of people and the planet by adopting principles, practices, and programmes focused on the importance of relationships..

The non-profit company is incorporated as a non-profit company and domiciled in South Africa. The address of its registered office is Mera Ghur, 22 Raapenberg Road, Mowbray, Cape Town, 7700.

### 2. Basis of preparation and summary of significant accounting policies

The financial statements of Relatomics Foundation NPO have been prepared in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board and the Companies Act of South Africa. The financial statements have been prepared under the historical cost convention. They are presented in South African Rand.

The principal accounting policies applied in the preparation of these annual financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### 2.1 Financial instruments

##### Loans to (from) group entities

The loan to group entity is classified as a debt instrument, and is initially measured at transaction price including transaction costs and subsequently measured at amortised cost using the effective interest method.

The loans from group entities are classified as debt instruments, and are initially measured at transaction price including transaction costs and subsequently measured at amortised cost using the effective interest method.

##### Loan to (from) director, manager or employee

The loan from director, manager or employee is classified as a debt instrument, and is initially measured at transaction price including transaction costs and subsequently measured at amortised cost using the effective interest method.

##### Trade and other receivables

Trade and other receivables are classified as debt instruments and loan commitments at amortised cost.

##### Cash and cash equivalents

Cash and cash equivalents includes cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown in current liabilities on the statement of financial position.

##### Trade and other payables

Trade payables are obligations on the basis of normal credit terms and do not bear interest.

#### 2.2 Revenue

Revenue is measured at the fair value of the consideration received or receivable. Revenue is shown net of value-added tax, returns, rebates and discounts.

# Relatomics Foundation NPO

(Registration Number 2015/347860/08)

Financial Statements for the year ended 28 February 2026

## Accounting Policies

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### *Basis of preparation and summary of significant accounting policies continued...*

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the end of the reporting period. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the entity;
- the stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When the outcome of transactions involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

The stage of completion of a transaction may be determined by a variety of methods, depending on the nature of the transaction:

- surveys of work performed;
- services performed to date as a percentage of total services to be performed;
- the proportion that costs incurred to date bear to the estimated total costs of the transaction. Only costs that reflect services performed to date are included in costs incurred to date. Only costs that reflect services performed or to be performed are included in the estimated total costs of the transaction.

Interest income is recognised using the effective interest method.

### **2.3 Foreign grants**

Grants from the government are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received and the non-profit company has complied with all attached conditions. Grants received where the non-profit company has yet to comply with all attached conditions are recognised as a liability (and included in deferred income within trade and other payables) and released to income when all attached conditions have been complied with.

### **3. Critical accounting estimates and judgements**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Relatomics Foundation NPO

(Registration Number 2015/347860/08)

Financial Statements for the year ended 28 February 2026

## Notes to the Financial Statements

Figures in R

2026

2025

### 4. Trade and other receivables

Trade and other receivables comprise:

Trade receivables	23,122	-
PAYE overpayment	-	31,217
<b>Total trade and other receivables</b>	<b>23,122</b>	<b>31,217</b>

### 5. Cash and cash equivalents

5.1 Cash and cash equivalents included in current assets:

#### Cash

Balances with banks	379,561	431,167
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#### 5.2 Net cash and cash equivalents

Current assets	379,561	431,167
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### 6. Trade and other payables

Trade and other payables comprise:

Trade payables	34,901	30,174
Deferred Grant income	449,139	454,990
SARS - PAYE	14,549	-
<b>Total trade and other payables</b>	<b>498,589</b>	<b>485,164</b>

### 7. Loans from group entities

Loans from group entities comprise:

Loans from Relativ Impact (Pty) Ltd The loan is repayable on demand and does not bear interest	66,740	66,740
Loans from Relativ Group Holdings (Pty) Ltd The loan is repayable on demand and does not bear interest	4,410	4,410
	<b>71,150</b>	<b>71,150</b>

### 8. Loan from director, manager or employee

Loan from director, manager or employee comprises:

Loans from Colin V Habbertobn The loan is subordinated in favour of all other liabilities. It does not bear interest.	51,056	93,755
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# Relatomics Foundation NPO

(Registration Number 2015/347860/08)

Financial Statements for the year ended 28 February 2026

## Notes to the Financial Statements

Figures in R

2026

2025

### 9. Revenue

#### Revenue comprises:

Admin and management fees received	33,323	267,984
Foreign grants received	1,388,253	1,847,949
<b>Total revenue</b>	<b>1,421,576</b>	<b>2,115,933</b>

### 10. Other income

#### Other income comprises:

Consulting income	-	60,000
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### 11. Administrative expenses

#### Administrative expenses comprise:

Accounting fees	40,935	48,024
Bank Charges	8,420	7,904
Computer expenses	9,680	84,977
Subscriptions	3,571	61,874
Telecommunication	346	1,069
<b>Total administrative expenses</b>	<b>62,952</b>	<b>203,848</b>

# Relatomics Foundation NPO

(Registration Number 2015/347860/08)

Financial Statements for the year ended 28 February 2026

## Notes to the Financial Statements

Figures in R

2026

2025

### 12. Other expenses

#### Other expenses comprise:

Advertising	45,102	44,797
Catering	-	3,950
Commission paid	-	490
Conference expenses	38,332	39,416
Consulting fees	106,683	1,105,259
Donations	5,000	-
Employee benefit expenses	913,793	744,606
Entertainment	38,515	7,275
Gifts	500	-
Insurance	1,621	-
Operating lease expenses	42,498	11,783
Penalties and interest	-	2,455
Petrol and oil	1,029	-
Postage	-	1,296
Printing and stationery	-	1,500
Property related expenses	-	8,250
Repairs and maintenance	-	702
Staff welfare	625	538
Subcontractors	25,183	-
Travel - Local	176,149	172,973
Travel - Overseas	17,757	44,197
Venue hire	-	10,450
<b>Total other expenses</b>	<b>1,412,787</b>	<b>2,199,937</b>

### 13. Other gains and (losses)

#### Other gains and (losses) comprise:

Gain or (loss) on foreign exchange differences on assets

(1,216)

-

### 14. Deficit from operating activities

Deficit from operating activities includes the following separately disclosable items

#### Other operating expenses

Leases

- operating lease minimum lease rentals

42,498

11,783

# Relatomics Foundation NPO

(Registration Number 2015/347860/08)

Financial Statements for the year ended 28 February 2026

## Notes to the Financial Statements

Figures in R

2026

2025

### 15. Finance income

Finance income comprises:

Interest received

24,952

52,822

# Relatomics Foundation NPO

(Registration Number 2015/347860/08)

Annual Financial Statements for the year ended 28 February 2026

## Detailed Income Statement

Figures in R

Notes 2026 2025

Figures in R	Notes	2026	2025
<b>Revenue</b>	9		
Admin and management fees		33,323	267,984
Grants received		1,388,253	1,847,949
		<b>1,421,576</b>	<b>2,115,933</b>
<b>Other income</b>	10		
Consulting income		-	60,000
<b>Administrative expenses</b>	11		
Accounting fees		(40,935)	(48,024)
Bank Charges		(8,420)	(7,904)
Computer expenses		(9,680)	(84,977)
Subscriptions		(3,571)	(61,874)
Telecommunication		(346)	(1,069)
		<b>(62,952)</b>	<b>(203,848)</b>
<b>Other expenses</b>	12		
Advertising		(45,102)	(44,797)
Catering		-	(3,950)
Commission paid		-	(490)
Conference expenses		(38,332)	(39,416)
Consulting fees		(106,683)	(1,105,259)
Donations		(5,000)	-
Employee costs - salaries		(913,793)	(744,606)
Entertainment		(38,515)	(7,275)
Gifts		(500)	-
Insurance		(1,621)	-
Management fees		-	(8,250)
Operating lease expenses		(42,498)	(11,783)
Penalties and interest		-	(2,455)
Petrol and oil		(1,029)	-
Postage		-	(1,296)
Printing and stationery		-	(1,500)
Repairs and maintenance		-	(702)
Staff welfare		(625)	(538)
Subcontractors		(25,183)	-
Travel - Local		(176,149)	(172,973)
Travel - Overseas		(17,757)	(44,197)
Venue hire		-	(10,450)
		<b>(1,412,787)</b>	<b>(2,199,937)</b>
<b>Other gains and losses</b>	13		
Forex gain or loss - cash and cash equivalents		(1,216)	-
<b>Deficit from operating activities</b>	14	<b>(55,379)</b>	<b>(227,852)</b>

# Relatomics Foundation NPO

(Registration Number 2015/347860/08)

Annual Financial Statements for the year ended 28 February 2026

## Detailed Income Statement

Figures in R

	Notes	2026	2025
<b>Finance income</b>	15		
Interest received		24,952	52,822
<b>Deficit for the year</b>		<u>(30,427)</u>	<u>(175,030)</u>












# Relatomics Foundation NPO - Financials - 2026

Final Audit Report

2026-05-18

Created:	2026-05-18
By:	Relativ Impact (relativgroup Holdings@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAATeWb7qrDut4_b_9Cyfthilozqwn61T5B

## "Relatomics Foundation NPO - Financials - 2026" History

-  Document created by Relativ Impact (relativgroup Holdings@gmail.com)  
2026-05-18 - 2:23:51 PM GMT
-  Document emailed to colin@relativimpact.com for signature  
2026-05-18 - 2:24:03 PM GMT
-  Email viewed by colin@relativimpact.com  
2026-05-18 - 3:09:16 PM GMT
-  Signer colin@relativimpact.com entered name at signing as Dr Colin V Habberton  
2026-05-18 - 3:10:33 PM GMT
-  Document e-signed by Dr Colin V Habberton (colin@relativimpact.com)  
Signature Date: 2026-05-18 - 3:10:35 PM GMT - Time Source: server - Signature Appearance Selected: IMAGE
-  Document emailed to Gabrielle Habberton (gabrielle@relativimpact.com) for signature  
2026-05-18 - 3:10:42 PM GMT
-  Email viewed by Gabrielle Habberton (gabrielle@relativimpact.com)  
2026-05-18 - 3:42:20 PM GMT
-  Document e-signed by Gabrielle Habberton (gabrielle@relativimpact.com)  
Signature Date: 2026-05-18 - 3:48:00 PM GMT - Time Source: server - Signature Appearance Selected: IMAGE
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2026-05-18 - 3:48:06 PM GMT
-  Email viewed by KO Coetzer (kenny@doughgetters.co.za)  
2026-05-18 - 7:38:35 PM GMT
-  Document e-signed by KO Coetzer (kenny@doughgetters.co.za)  
Signature Date: 2026-05-18 - 7:39:01 PM GMT - Time Source: server - Signature Appearance Selected: IMAGE

✔ Agreement completed.

2026-05-18 - 7:39:01 PM GMT