

Page	Line	Type	What has been inserted or deleted
2	6	Inserted	Management Discussion and Analysis
2	6	Deleted	Directors' report
3	1	Inserted	TR Example Group Management Discussion and Analysis ("MD&A") in Accordance with National Instrument 51-102 Date [Specify the date of your MD&A. The date of the MD&A must be no earlier than the date of the auditor's report on the annual consolidated financial statements for your company's most recently completed financial year.] Overall performance [Provide an analysis of your company's financial condition, financial performance and cash flows. Discuss known trends, demands, commitments, events or uncertainties that are reasonably likely to have an effect on your company's business. Compare your company's performance in the most recently completed financial year to the prior year's performance. Note that the requirements of NI 51-102 would result in a Company adding significant commentary about the impact of COVID-19 on the Company's current and future performance. Your analysis should address at least the following: (a) operating segments that are reportable segments as those terms are described in the issuer's GAAP; (b) other parts of your business if

Page	Line	Type	What has been inserted or deleted
			(i) they have a disproportionate effect on revenue, profit or loss or cash needs; or (ii) there are any legal or other restrictions on the flow of funds from one part of your company's business to another; (c) industry and economic factors affecting your company's performance; (d) why changes have occurred or expected changes have not occurred in your company's financial condition and financial performance; and (e) the effect of discontinued operations on current operations.] Selected annual information [Provide the following financial data derived from your company's annual consolidated financial statements for each of the three most recently completed financial years: (a) total revenue;

Page	Line	Type	What has been inserted or deleted
			(b) profit or loss from continuing operations attributable to owners of the parent, in total and on a per-share and diluted per-share basis; (c) profit or loss attributable to owners of the parent, in total and on a per-share and diluted per-share basis; (d) total assets; (e) total non-current financial liabilities; and (f) distributions or cash dividends declared per-share for each class of share. Discuss the factors that have caused period to period variations including discontinued operations, changes in accounting policies, significant acquisitions or dispositions and changes in the direction of your business, and any other information your company believes would enhance an understanding of, and would highlight trends in, financial position and financial performance.] Discussion of operations [Discuss your analysis of your company's operations for the most recently completed financial year, including

Page	Line	Type	What has been inserted or deleted
			(a) total revenue by reportable segment, including any changes in such amounts caused by selling prices, volume or quantity of goods or services being sold, or the introduction of new products or services; (b) any other significant factors that caused changes in total revenue; (c) cost of sales or gross profit; TR Example Group Management Discussion and Analysis ("MD&A") in Accordance with National Instrument 51-102 Discussion of operations (continued) (d) for issuers that have significant projects that have not yet generated revenue, describe each project, including your company's plan for the project and the status of the project relative to that plan, and expenditures made and how these relate to anticipated timing and costs to take the project to the next stage of the project plan;

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			(e) for resource issuers with producing mines or mines under development, identify any milestone, including, without limitation, mine expansion plans, productivity improvements, plans to develop a new deposit, or production decisions, and whether the milestone is based on a technical report filed under National Instrument 43-101 Standards of Disclosure for Mineral Projects; (f) factors that caused a change in the relationship between costs and revenue, including changes in costs of labour or materials, price changes or inventory adjustments; (g) commitments, events, risks or uncertainties that you reasonably believe will materially affect your company's future performance including total revenue and profit or loss from continuing operations attributable to owners of the parent; (h) effect of inflation and specific price changes on your company's total revenue and on profit or loss from continuing operations attributable to owners of the parent; (i) a comparison in tabular form of disclosure you previously made about how your company was going to use proceeds (other than working capital) from any financing, an explanation of variances and the impact of the variances, if any, on your company's ability to achieve its business objectives and milestones; and (j)

Page	Line	Type	What has been inserted or deleted
			unusual or infrequent events or transactions.] Summary of quarterly results [Provide the following information in summary form, derived from your company's consolidated financial statements, for each of the eight most recently completed quarters: (a) total revenue; (b) profit or loss from continuing operations attributable to owners of the parent, in total and on a per-share and diluted per-share basis; and (c) profit or loss attributable to owners of the parent, in total and on a per-share and diluted per-share basis. Discuss the factors that have caused variations over the quarters necessary to understand general trends that have developed and the seasonality of the business.] Liquidity [Provide an analysis of your company's liquidity, including (a) its ability to generate sufficient amounts of cash and cash equivalents, in the short term and the long term, to maintain your company's capacity, to meet your company's planned growth or to fund development activities;

Page	Line	Type	What has been inserted or deleted
			(b) trends or expected fluctuations in your company's liquidity, taking into account demands, commitments, events or uncertainties; (c) its working capital requirements; (d) liquidity risks associated with financial instruments; (e) if your company has or expects to have a working capital deficiency, discuss its ability to meet obligations as they become due and how you expect it to remedy the deficiency; (f) consolidated statement of financial position conditions or profit or loss attributable to owners of the parent or cash flow items that may affect your company's liquidity; (g) legal or practical restrictions on the ability of subsidiaries to transfer funds to your company and the effect these restrictions have had or may have on the ability of your company to meet its obligations; and

Page	Line	Type	What has been inserted or deleted
			(h) defaults or arrears or significant risk of defaults or arrears on TR Example Group Management Discussion and Analysis ("MD&A") in Accordance with National Instrument 51-102 Liquidity (continued) (i) distributions or dividend payments, lease payments, interest or principal payment on debt; (i) Distributions or dividend payments, lease payments, interest or principal payment on debt; (ii) debt covenants; and (iii) redemption or retraction or sinking fund payments,

Page	Line	Type	What has been inserted or deleted
			and how your company intends to cure the default or arrears or address the risk.] Capital resources [Provide an analysis of your company's capital resources, including (a) commitments for capital expenditures as of the date of your company's consolidated financial statements including (i) the amount, nature and purpose of these commitments; (ii) the expected source of funds to meet these commitments; and (iii) expenditures not yet committed but required to maintain your company's capacity, to meet your company's planned growth or to fund development activities; (b) known trends or expected fluctuations in your company's capital resources, including expected changes in the mix and relative cost of these resources; and

Page	Line	Type	What has been inserted or deleted
			(c) sources of financing that your company has arranged but not yet used.] Off-balance sheet arrangements [Discuss any off-balance sheet arrangements that have, or are reasonably likely to have, a current or future effect on the financial performance or financial condition of your company including, without limitation, such considerations as liquidity and capital resources. In your discussion of off-balance sheet arrangements you should discuss their business purpose and activities, their economic substance, risks associated with the arrangements, and the key terms and conditions associated with any commitments. Your discussion should include (a) a description of the other contracting party(ies); (b) the effects of terminating the arrangement; (c) the amounts receivable or payable, revenue, expenses and cash flows resulting from the arrangement; (d) the nature and amounts of any other obligations or liabilities arising from the arrangement that could require your company to provide funding under the arrangement and the triggering events or circumstances that could cause them to arise; and

Page	Line	Type	What has been inserted or deleted
			(e) any known event, commitment, trend or uncertainty that may affect the availability or benefits of the arrangement (including any termination) and the course of action that management has taken, or proposes to take, in response to any such circumstances.] Transactions between related parties [Discuss all transactions between related parties as defined by the issuer's GAAP.] Fourth quarter [Discuss and analyze fourth quarter events or items that affected your company's financial condition, financial performance or cash flows, year-end and other adjustments, seasonal aspects of your company's business and dispositions of business segments. If your company has filed separate MD&A for its fourth quarter, you may satisfy this requirement by incorporating that MD&A by reference.] TR Example Group Management Discussion and Analysis ("MD&A") in Accordance with National Instrument 51-102 Proposed transactions [Discuss the expected effect on financial condition, financial performance and cash flows of any proposed asset or business acquisition or disposition if your company's board of directors, or senior management who believe that confirmation of the decision by the board is probable, have decided to proceed with the transaction. Include the status of any required shareholder or regulatory approvals.] Critical accounting estimates [If your company is not a venture issuer, provide an analysis of your company's critical accounting estimates. Your analysis should (a)

Page	Line	Type	What has been inserted or deleted
			identify and describe each critical accounting estimate used by your company including (i) a description of the accounting estimate; (ii) the methodology used in determining the critical accounting estimate; (iii) the assumptions underlying the accounting estimate that relate to matters highly uncertain at the time the estimate was made; (iv) any known trends, commitments, events or uncertainties that you reasonably believe will materially affect the methodology or the assumptions described; and (v) if applicable, why the accounting estimate is reasonably likely to change from period to period and have a material impact on the financial presentation; (b) explain the significance of the accounting estimate to your company's financial position, changes in financial position and financial performance and identify the financial statement line items affected by the accounting estimate;

Page	Line	Type	What has been inserted or deleted
			(c) [Repealed] (d) discuss changes made to critical accounting estimates during the past two financial years including the reasons for the change and the quantitative effect on your company's overall financial performance and financial statement line items; and (e) identify the reportable segments of your company's business that the accounting estimate affects and discuss the accounting estimate on a reportable segment basis, if your company operates in more than one reportable segment.] Changes in accounting policies including initial adoption [Discuss and analyze any changes in your company's accounting policies, including (a) for any accounting policies that you have adopted or expect to adopt subsequent to the end of your most recently completed financial year, including changes you have made or expect to make voluntarily and those due to a change in an accounting standard or a new accounting standard that you do not have to adopt until a future date, you should (i) describe the new standard, the date you are required to adopt it and, if determined, the date you plan to adopt it;

Page	Line	Type	What has been inserted or deleted
			(ii) disclose the methods of adoption permitted by the accounting standard and the method you expect to use; (iii) discuss the expected effect on your company's consolidated financial statements, or if applicable, state that you cannot reasonably estimate the effect; and (iv) discuss the potential effect on your business, for example technical violations or default of debt covenants or changes in business practices; and (b) for any accounting policies that you have initially adopted during the most recently completed financial year, you should TR Example Group Management Discussion and Analysis ("MD&A") in Accordance with National Instrument 51-102 Changes in accounting policies including initial adoption (continued)

Page	Line	Type	What has been inserted or deleted
			(i) describe the events or transactions that gave rise to the initial adoption of an accounting policy; (ii) describe the accounting policy that has been adopted and the method of applying that policy; (iii) discuss the effect resulting from the initial adoption of the accounting policy on your company's financial position, changes in financial position and financial performance; (iv) if your company is permitted a choice among acceptable accounting policies, (A) state that you made a choice among acceptable alternatives; (B) identify the alternatives; (C) describe why you made the choice that you did; and

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			(D) discuss the effect, where material, on your company's financial position, changes in financial position and financial performance under the alternatives not chosen; and (v) if no accounting literature exists that covers the accounting for the events or transactions giving rise to your initial adoption of the accounting policy, explain your decision regarding which accounting policy to use and the method of applying that policy.] Financial instruments and other instruments [For financial instruments and other instruments, (a) discuss the nature and extent of your company's use of, including relationships among, the instruments and the business purposes that they serve; (b) describe and analyze the risks associated with the instruments; (c) describe how you manage the risks in paragraph (b), including a discussion of the objectives, general strategies and instruments used to manage the risks, including any hedging activities;

Page	Line	Type	What has been inserted or deleted
			(d) disclose the financial statement classification and amounts of income, expenses, gains and losses associated with the instrument; and (e) discuss the significant assumptions made in determining the fair value of financial instruments, the total amount and financial statement classification of the change in fair value of financial instruments recognized in profit or loss for the period, and the total amount and financial statement classification of deferred or unrecognized gains and losses on financial instruments.] Other MD&A requirements [(a) Your MD&A must disclose that additional information relating to your company, including your company's AIF if your company files an AIF, is on SEDAR at www.sedar.com. (b) Your MD&A must also provide the information required in the following sections of National Instrument 51-102, if applicable: (i) Section 5.3 - Additional Disclosure for Venture Issuers without Significant Revenue; (ii) Section 5.4 - Disclosure of Outstanding Share Data; and

Page	Line	Type	What has been inserted or deleted
			(iii) Section 5.7 - Additional Disclosure for Reporting Issuers with Significant Equity Investees. (c) Your MD&A must include the MD&A disclosure required by National Instrument 52-109 Certification of Disclosure in Issuers' Annual and Interim Filings and, as applicable, Form 52-109F1 Certification of Annual Filings - Full Certificate, Form 52-109F1R Certification of Refiled Annual Filings, or Form 52-109F1 AIF Certification of Annual Filings in Connection with Voluntarily Filed AIF.]
7	45	Deleted	Directors' report The Group is principally engaged in <insert description of the business activities>. Information on the Group's structure is provided in Note 6. Information on other related party relationships of the Group is provided in Note 34. ON BEHALF OF THE BOARD Director 1
12	17	Deleted	Non-current trade and other receivables

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12	17	Deleted	-
12	18	Deleted	Non-current assets held for sale
12	18	Deleted	-
12	18	Deleted	-
12	18	Deleted	-
12	19	Deleted	Non-current contract assets
12	19	Deleted	-
12	19	Deleted	-
12	19	Deleted	-
12	20	Deleted	Other non-current assets
12	20	Deleted	-
12	20	Deleted	-
12	20	Deleted	-
14	17	Deleted	Other current liabilities
14	17	Deleted	-
14	17	Deleted	-
14	17	Deleted	-

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14	26	Deleted	 Director 1
24	27	Inserted	basis, which assumes that the Company will continue in operation for the foreseeable future and, accordingly, will be able to realize its assets and discharge its liabilities in the normal course of operations as they come due. Management's forecast support the view that the Company can manage the operational needs of the business with its existing cash resources and financing facilities. Management has adjusted its forecast to reflect the expected impact of COVID-19. The judgements, estimates and resulting impact of COVID-19 are reflected within these consolidated financial statements
30	11	Deleted	17
30	11	Inserted	15
30	11	Deleted	18
30	11	Inserted	16
34	37	Inserted	and does not give rise to equal taxable and deductible temporary differences
36	7	Inserted	Canadian
36	7	Deleted	US
37	25	Inserted	Cash flows from discontinued operations are included in the consolidated statement of cash flows and are disclosed separately in Note 13 The Group includes proceeds from disposal in cash flows from discontinued operations.
38	26	Deleted	The Group reviews the estimated residual values and expected useful lives of assets at least annually. In particular, the Group considers the impact of health, safety and environmental legislation in its assessment of expected useful lives and estimated residual values. Furthermore,

Page	Line	Type	What has been inserted or deleted
			the Group considers climate-related matters, including physical and transition risks. Specifically, the Group determines whether climate-related legislation and regulations might impact either the useful life or residual values, e.g., by banning or restricting the use of the Group's fossil fuel-driven machinery and equipment or imposing additional energy efficiency requirements on the Group's buildings and office properties.
40	9	Deleted	s
45	37	Inserted	, measurement
45	38	Inserted	presentation
45	38	Deleted	measurement
45	45	Inserted	The Group classifies financial liabilities that arise from supplier finance arrangement within Trade and other payables in the statement of financial position if they have a similar nature and function to trade payables. This is the case if the supplier finance arrangement is part of the working capital used in the Group's normal operating cycle, the level of security provided is similar to trade payables and the terms of the liabilities that are part of the supply chain finance arrangement are not substantially different from the terms of trade payables that are not part of the arrangement. Cash flows related to liabilities arising from supplier finance arrangements that are classified in Trade and other payables in the consolidated statement of financial position are included in operating activities in the consolidated statement of cash flows.
55	29	Inserted	y) Events after the reporting period If the Group receives information after the reporting period, but prior to the date of authorisation for issue, about conditions that existed at the end of the reporting period, it will assess whether the information affects the amounts that it recognises in its consolidated financial statements. The Group will adjust the amounts recognised in its financial statements to reflect any adjusting events after the reporting period and update the disclosures that relate to those conditions in light of the new information. For non-adjusting events after the reporting period, the Group will not change the amounts recognised in its consolidated financial statements, but will disclose the nature of the non-adjusting event and an estimate of its financial effect, or a statement that such an estimate cannot be made, if applicable.

Page	Line	Type	What has been inserted or deleted
57	10	Inserted	Supplier Finance Arrangements - Amendments to IAS 7 and IFRS 7
57	10	Deleted	IFRS 17 Insurance Contracts
57	12	Deleted	IFRS 17 Insurance Contracts is a comprehensive new accounting standard for insurance contracts covering recognition and measurement, presentation and disclosure. IFRS 17 replaces IFRS 4 Insurance Contracts. IFRS 17 applies to all types of insurance contracts (i.e., life, non-life, direct insurance and re-insurance), regardless of the type of entities that issue them as well as to certain guarantees and financial instruments with discretionary participation features; a few scope exceptions will apply. The overall objective of IFRS 17 is to provide a comprehensive accounting model for insurance contracts that is more useful and consistent for insurers, covering all relevant accounting aspects. IFRS 17 is based on a general model, supplemented by: • A specific adaptation for contracts with direct participation features (the variable fee approach) • A simplified approach (the premium allocation approach) mainly for short-duration contracts
57	22	Inserted	The amendments to IAS 7 Statement of Cash Flows and IFRS 7 Financial Instruments: Disclosures clarify the characteristics of supplier finance arrangements and require additional disclosure of such arrangements. The disclosure requirements in the amendments are intended to assist users of financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities, cash flows and exposure to liquidity risk. As a result of implementing the amendments, the Group has provided additional disclosures about its supplier finance arrangement. Please refer to Note 19.5 and Note 29.
57	30	Deleted	The new standard had no impact on the Group's consolidated financial statements.
57	31	Deleted	Definition of Accounting Estimates - Amendments to IAS 8

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			The amendments to IAS 8.18 exempt this change clarify the distinction between changes in accounting estimates, changes in accounting policies and the correction of errors. They also clarify how entities use measurement techniques and inputs to develop accounting estimates. The amendments had no impact on the Group's consolidated financial statements. Disclosure of Accounting Policies - Amendments to IAS 1 and IFRS Practice Statement 2 The amendments to IAS 1 and IFRS Practice Statement 2 Making Materiality Judgements provide guidance and examples to help entities apply materiality judgements to accounting policy from disclosures. The amendments aim to help entities provide accounting policy disclosures that are more useful by replacing the requirement to retrospectively apply the policy and to provide detailed disclosure as outlined in IAS 8.28 to IAS 8.31. Hence, the Group has applied its change for entities to disclose their 'significant' accounting policies with a requirement to disclose their 'material' accounting policies and adding guidance on how entities apply the concept of materiality in making decisions about accounting policy for the measurement of office properties in <insert country> to the revaluation model prospectively disclosures. The amendments have had an impact on the Group's disclosures of accounting policies, but not on the measurement, recognition or presentation of any items in the Group's consolidated financial statements. Deferred Tax related to Assets and Liabilities arising from a Single Transaction – Amendments to IAS 12 The amendments to IAS 12 Income Tax narrow the scope of the initial recognition exception, so that it no longer applies to transactions that give rise to equal taxable and deductible temporary differences such as leases and decommissioning liabilities. The amendments had no impact on the Group's consolidated financial statements.
59	4	Deleted	2 Accounting policies (continued) 2.4 Changes in accounting policies and disclosures (continued) International Tax Reform—Pillar Two Model Rules – Amendments to IAS 12

Page	Line	Type	What has been inserted or deleted
			The amendments to IAS 12 have been introduced in response to the OECD's BEPS Pillar Two rules and include: • A mandatory temporary exception to the recognition and disclosure of deferred taxes arising from the jurisdictional implementation of the Pillar Two model rules; and • Disclosure requirements for affected entities to help users of the consolidated financial statements better understand an entity's exposure to Pillar Two income taxes arising from that legislation, particularly before its effective date. The mandatory temporary exception - the use of which is required to be disclosed - applies immediately. The remaining disclosure requirements apply for annual reporting periods beginning on or after 1 January 2023, but not for any interim periods ending on or before 31 December 2023. The amendments had no impact on the Group's consolidated financial statements as the Group is not in scope of the Pillar Two model rules as its revenue is less than EUR 750 million/year.
59	41	Deleted	Impact on the consolidated statement of profit or loss (increase/(decrease) in profit)
61	9	Inserted	Climate change and the transition to a low-emissions economy was considered in preparing the consolidated financial statements, preliminary in estimating <key parameters of the impairment model depending on the nature of the business> used in impairment and reverses analysis. These may have significant impacts on the currently reported amounts of the company's assets and liabilities discussed below and on similar assets and liabilities that may be recognized in the future. As part of its ongoing business planning, the Company estimates future costs associated with greenhouse gas emissions in its operations and in the valuation of future projects. The Company uses future climate scenarios to test and assess the resilience of its strategy.
62	14	Deleted	Operations of <insert Company name> are classified as a disposal group held for sale.
62	17	Inserted	was

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62	17	Deleted	is
62	17	Inserted	ould
62	17	Deleted	an
62	21	Inserted	d
62	21	Deleted	s
62	21	Deleted	as at the reporting date are
62	22	Inserted	, with a letter of intent having been agreed between the two parties as of 1 October 2024
62	24	Deleted	•
62	24	Deleted	The shareholders approved the plan to sell on XX XXXX 2024
63	15	Inserted	Taxes Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits, together with future tax planning strategies. The Group has \$XXX,XXX (2023: \$XXX,XXX) of tax losses carried forward. These losses relate to subsidiaries that have a history of losses, do not expire, and may not be used to offset taxable income elsewhere in the Group. The subsidiaries have neither any taxable temporary difference nor any tax planning opportunities available that could partly support the recognition of these losses as deferred tax assets. On this basis, the Group has determined that it cannot recognise deferred tax assets on the tax losses carried forward. If the Group had been able to recognise all unrecognised deferred tax assets, profit and equity would have increased by \$XXX,XXX. Further details on taxes are disclosed in Note 14.
64	14	Inserted	the Group
64	14	Deleted	it
64	33	Inserted	The Group assesses where climate risks, including physical risks and transition risks could have a significant impact. If so, these risks are included in the cash-flow forecasts in assessing value-in-use amounts.

Page	Line	Type	What has been inserted or deleted
65	36	Deleted	Taxes Deferred tax assets are recognised for unused tax losses to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits, together with future tax planning strategies. The Group has \$XXX,XXX (2023: \$X,XXX,XXX) of tax losses carried forward. These losses relate to subsidiaries that have a history of losses, do not expire, and may not be used to offset taxable income elsewhere in the Group. The subsidiaries neither have any taxable temporary difference nor any tax planning opportunities available that could partly support the recognition of these losses as deferred tax assets. On this basis, the Group has determined that it cannot recognise deferred tax assets on the tax losses carried forward. If the Group was able to recognise all unrecognised deferred tax assets, profit and equity would have increased by \$XXX,XXX. Further details on taxes are disclosed in Note 14.
66	13	Inserted	calculation is
66	13	Deleted	parameter
66	13	Inserted	sensitive
66	13	Deleted	subject
66	13	Inserted	s
66	13	Inserted	n
66	13	Deleted	s
67	15	Inserted	Useful lives and residual values of property, plant and equipment The Group reviews the estimated residual values and expected useful lives of property, plant and equipment at least annually. In particular, it considers the impact of health, safety and environmental legislation in its assessment of expected useful lives and estimated residual values. Furthermore, the Group considers climate-related matters, including physical and transition risks. Specifically, it determines whether climate-related legislation and regulations might impact either the useful life or residual values, e.g., by banning or restricting the use of the Group's fossil fuel-driven machinery and equipment or imposing additional energy efficiency requirements on its buildings and office properties.

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68	22	Deleted	come up with
68	22	Inserted	estimate
68	27	Deleted	will be
68	27	Inserted	is
68	27	Inserted	to be
70	22	Inserted	Services
70	22	Deleted	Goods and services
70	42	Inserted	Services
70	42	Deleted	Goods and services
73	22	Inserted	The Group has established a supplier finance arrangement to manage its working capital. See Note 19.5 and Note 29 for further details.
73	34	Deleted	273
73	34	Inserted	357
73	35	Deleted	051
73	35	Inserted	135
73	36	Deleted	693
73	36	Inserted	777
74	8	Deleted	80.0
74	8	Inserted	-

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74	9	Deleted	95.0
74	9	Inserted	-
74	9	Deleted	95.0
74	9	Inserted	-
74	10	Deleted	100.0
74	10	Inserted	-
74	11	Deleted	98.0
74	11	Inserted	-
74	11	Deleted	98.0
74	11	Inserted	-
74	12	Deleted	100.0
74	12	Inserted	-
74	12	Deleted	100.0
74	12	Inserted	-
74	13	Deleted	87.4
74	13	Inserted	-
74	13	Deleted	80.0
74	13	Inserted	-
74	14	Deleted	100.0

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74	14	Deleted	100.0
74	14	Inserted	-
74	15	Deleted	48.0
74	15	Inserted	-
74	15	Deleted	48.0
74	15	Inserted	-
77	15	Inserted	The contingent consideration is classified as other financial liability (see Note 19.2).
81	20	Deleted	IFRS
81	20	Inserted	prepared in accordance with IFRS accounting standards
90	39	Inserted	Gain/(loss) on equity instruments designated at fair value included in OCI - 4 Other comprehensive income for the year from discontinued operations - 4
92	6	Deleted	discontinued operation

Page	Line	Type	What has been inserted or deleted
92	6	Inserted	disposed group
92	8	Deleted	collaboration
92	8	Inserted	Group collaborates
92	11	Inserted	s
92	11	Inserted	them
92	11	Deleted	it
92	25	Deleted	or in OCI
92	28	Inserted	On 23 May 2023, the International Accounting Standards Board (the Board) issued International Tax Reform – Pillar Two Model Rules – Amendments to IAS 12 which clarify that IAS 12 applies to income taxes arising from tax law enacted or substantively enacted to implement the Pillar Two model rules published by the OECD, including tax law that implements Qualified Domestic Minimum Top-up Taxes. The Group has adopted these amendments. However, they are not yet applicable for the current reporting year as the Group's consolidated revenue is currently below the threshold of €750 million, the equivalent of which translated is XXX in <Currency>
94	53	Inserted	Right-of-use assets (246) (267) (21) (62)
94	54	Inserted	liabilities
94	54	Deleted	76
94	54	Inserted	322

Page	Line	Type	What has been inserted or deleted
94	54	Deleted	72
94	54	Inserted	339
94	54	Deleted	(4)
94	54	Inserted	17
94	54	Deleted	(20)
94	54	Inserted	42
95	16	Deleted	Discontinued operations
95	16	Inserted	Included in liabilities directly associated with the assets held for sale
103	12	Inserted	ny
103	12	Deleted	by X.X%
103	25	Inserted	ny
103	25	Inserted	from the current level
103	25	Inserted	of
103	25	Deleted	to XX.X% (i.e., +X.X%)
103	36	Inserted	In the <insert description> unit, any increases in the prices of raw materials would result in a further impairment.
103	37	Deleted	
103	38	Inserted	<insert description>
103	38	Deleted	Group
103	48	Inserted	ny

Page	Line	Type	What has been inserted or deleted
103	48	Deleted	by X%
105	11	Inserted	ny
105	11	Deleted	by X.X%
106	35	Inserted	\$
106	35	Deleted	€
106	38	Inserted	The XX.XX% debentures are subject to a covenant that requires the Group to maintain \$XXX in minimum balance of cash and short-term deposits on a consolidated basis during the repayment period of the loan. The covenant is tested at the end of each quarter until the maturity of the XX.XX% debentures. The Group has no indication that it will have difficulty complying with this covenant.
107	12	Inserted	The secured bank loan is subject to the following covenants: Interest cover ratio greater than X. The interest cover ratio in the secured bank loan is calculated as operating profit divided by interests on debts and borrowings (see Note 12.3). The interest cover ratio was X as at 31 December 2024 (2023: X) Gearing ratio below X%. See Note 5 for the definition and calculation of the Group's gearing ratio. The gearing ratio was X% as at 31 December 2024 (2023: X%) Both covenants are tested half-yearly, at 30 June and 31 December. The Group has no indication that it will have difficulty complying with these covenants.
114	35	Inserted	in
116	50	Deleted	The
116	50	Inserted	M
116	50	Deleted	m
126	38	Deleted	considered in
128	23	Inserted	

Page	Line	Type	What has been inserted or deleted
			A substantial portion of the Group's trade payables are included in the Group's supplier finance arrangement and are, thus, with a single counterparty rather than individual suppliers. This results in the Group being required to settle a significant amount with a single counterparty, rather than less significant amounts with several counterparties. However, the Group's payment terms for trade payables covered by the arrangement are identical to the payment terms for other trade payables. Management does not consider the supplier finance arrangement to result in excessive concentrations of liquidity risk, and the arrangement has been established to ease the administrative burden of managing invoices from a significant number of suppliers, rather than to obtain financing. Please refer to Note 29 for further disclosures about the arrangement.
138	42	Deleted	465
138	42	Inserted	508
138	42	Deleted	181
138	42	Inserted	450
138	43	Deleted	Interest payables
138	43	Deleted	43
138	43	Deleted	269
138	47	Deleted	on XX-day terms
138	47	Inserted	by the Group on XX-day terms, including those trade payables that are included in the Group's supplier finance arrangement
140	5	Inserted	The Group has established a supplier finance arrangement that is offered to some of the Group's key suppliers in <insert country>. Participation in the arrangement is at the suppliers' own discretion. Suppliers that participate in the supplier finance arrangement will receive early payment on invoices sent to the Group from the Group's external finance provider. If suppliers choose to receive early payment, they pay a fee to the finance provider, to which the Group is not party. In order for the finance provider to pay the invoices, the goods must have been received or supplied and the invoices approved by the Group. Payments to suppliers ahead of the invoice due date are processed by the finance provider and, in all cases, the Group settles the original invoice by paying the finance provider in line with the original invoice maturity date described above. Payment terms with suppliers have not been renegotiated in conjunction with the arrangement. The Group provides no security to the finance provider. All trade payables subject to the supplier finance arrangement are included in trade and other payables in the consolidated statement of financial position and within trade payables in the table above.

Page	Line	Type	What has been inserted or deleted
			31 December 2024 31 December 2023 1 January 2023 \$000 \$000 \$000 Restated Carrying amount of trade payables that are part of a supplier finance arrangement 8,278 7,437 6,238 Of which suppliers have received payment 4,697 4,140 3,389

Page	Line	Type	What has been inserted or deleted
			There were no significant non-cash changes in the carrying amount of the trade payables included in the Group's supplier finance arrangement.
142	18	Deleted	s
142	21	Inserted	table
143	24	Inserted	undiscounted lease payments to be received
143	24	Deleted	minimum rentals receivable
143	24	Deleted	non-cancellable
155	31	Inserted	Lack of exchangeability -
155	31	Deleted	IFRS 16: Lease Liability in a Sale and Leaseback
155	32	Inserted	IAS 21
155	33	Deleted	In September 2022, the IASB issued amendments to IFRS 16 to specify the requirements that a seller-lessee uses in measuring the lease liability arising in a sale and leaseback transaction, to ensure the seller-lessee does not recognise any amount of the gain or loss that relates to the right of use it retains.
155	37	Inserted	In August 2023, the IASB issued amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates to specify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendments also require disclosure of information that enables users of its financial statements to understand how the currency not being exchangeable into the other currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows.
155	44	Deleted	are
155	44	Inserted	will be
155	45	Inserted	5

Page	Line	Type	What has been inserted or deleted
155	45	Deleted	4
155	45	Deleted	and must applied retrospectively to sale and leaseback transactions entered into after the date of initial application of IFRS 16.
155	46	Inserted	y
155	46	Deleted	ier
155	46	Deleted	and that fact
155	46	Inserted	but
155	46	Inserted	When applying the amendments, an entity cannot restate comparative information.
156	1	Deleted	Amendments to IAS 1: Classification of Liabilities as Current or Non-current In January 2020, the IASB issued amendments to paragraphs 69 to 76 of IAS 1 to specify the requirements for classifying liabilities as current or non-current. The amendments clarify: • What is meant by a right to defer settlement • That a right to defer must exist at the end of the reporting period • That classification is unaffected by the likelihood that an entity will exercise its deferral right

Page	Line	Type	What has been inserted or deleted
157	5	Deleted	• That only if an embedded derivative in a convertible liability is itself an equity instrument would the terms of a liability not impact its classification In addition, a requirement has been introduced to require disclosure when a liability arising from a loan agreement is classified as non-current and the entity's right to defer settlement is contingent on compliance with future covenants within twelve months. The amendments are effective for annual reporting periods beginning on or after 1 January 2024 and must be applied retrospectively. The Group is currently assessing the impact the amendments will have on current practice and whether existing loan agreements may require renegotiation. Supplier Finance Arrangements - Amendments to IAS 7 and IFRS 7 In May 2023, the IASB issued amendments to IAS 7 Statement of Cash Flows and IFRS 7 Financial Instruments: Disclosures to clarify the characteristics of supplier finance arrangements and require additional disclosure of such arrangements. The disclosure requirements in the amendments are intended to assist users of financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities, cash flows and exposure to liquidity risk. The amendments will be effective for annual reporting periods beginning on or after 1 January 2024. Early adoption is permitted, but will need to be disclosed. The amendments are not expected to have a material impact on the Group's consolidated financial statements.
157	22	Inserted	IFRS 18 Presentation and Disclosure in Financial Statements In April 2024, the IASB issued IFRS 18, which replaces IAS 1 Presentation of Financial Statements. IFRS 18 introduces new requirements for presentation within the statement of profit or loss, including specified totals and subtotals. Furthermore, entities are required to classify all income and expenses within the statement of profit or loss into one of five categories: operating, investing, financing, income taxes and discontinued operations, whereof the first three are new. It also requires disclosure of newly defined management-defined performance measures, subtotals of income and expenses, and includes new requirements for aggregation and disaggregation of financial information based on the identified 'roles' of the primary financial statements (PFS) and the notes. In addition, narrow-scope amendments have been made to IAS 7 Statement of Cash Flows, which include changing the starting point for determining cash flows from operations under the indirect method, from 'profit or loss' to 'operating profit or loss' and removing the optionality around classification of cash flows from dividends and interest. In addition, there are consequential amendments to several other standards.

Page	Line	Type	What has been inserted or deleted
			IFRS 18, and the amendments to the other standards, is effective for reporting periods beginning on or after 1 January 2027, but earlier application is permitted and must be disclosed. IFRS 18 will apply retrospectively. The Group is currently working to identify all impacts the amendments will have on the primary financial statements and notes to the financial statements. IFRS 19 Subsidiaries without Public Accountability: Disclosures In May 2024, the IASB issued IFRS 19, which allows eligible entities to elect to apply its reduced disclosure requirements while still applying the recognition, measurement and presentation requirements in other IFRS accounting standards. To be eligible, at the end of the reporting period, an entity must be a subsidiary as defined in IFRS 10, cannot have public accountability and must have a parent (ultimate or intermediate) that prepares consolidated financial statements, available for public use, which comply with IFRS accounting standards. IFRS 19 will become effective for reporting periods beginning on or after 1 January 2027, with early application permitted. As the Group's equity instruments are publicly traded, it is not eligible to elect to apply IFRS 19.
159	3	Deleted	Significant
159	3	Inserted	Material
174	6	Inserted	requirement in
174	6	Inserted	to disclose material accounting policy information
174	6	Deleted	amendments
174	13	Inserted	accounting standards
174	14	Inserted	accounting standards
176	33	Deleted	, and
176	34	Inserted	A
176	34	Deleted	a
176	37	Inserted	accounting standards
179	15	Inserted	

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			Appendix 6 Illustrative disclosure about Pillar Two taxes As the Group's consolidated revenues are less than EUR 750 million, the equivalent of which translated is XXX in <Currency>, it is not in the scope of the Pillar Two model rules. Therefore, neither the mandatory recognition and disclosure exception in IAS 12.4A nor the disclosure requirements in IAS 12.88A-88D apply to the Group. If the Group had annual revenues in excess of EUR 750 million, the equivalent of which translated is XXX in <Currency>, and Pillar Two model rules were (substantively) enacted in some or all of the jurisdictions it operates, it would have included the following information in Note 14 to meet the disclosure requirements: Pillar Two rules The Organization for Economic Co-operation and Development (OECD)/G20 Inclusive Framework on Base Erosion and Profit Shifting (BEPS) addresses the tax challenges arising from the digitalization of the global economy. The Global Anti-Base Erosion Model Rules (Pillar Two model rules) apply to multinational enterprises (MNEs) with annual revenue in excess of EUR 750 million, the equivalent of which translated is XXX in <Currency>, per their consolidated financial statements. The Pillar Two model rules introduce four new taxing mechanisms under which MNEs would pay a minimum level of tax (the Minimum Tax): The Qualified Domestic Minimum Top-up Tax (QDMTT) The Income Inclusion Rule (IIR) The Under Taxed Payments/Profits Rule (UTPR) The Subject to Tax Rule is a tax treaty-based rule that generally proposes a Minimum Tax on certain cross-border intercompany transactions that otherwise are not subject to a minimum level of tax. The new taxing mechanisms can impose a minimum tax on the income arising in each jurisdiction in which an MNE operates. The IIR, UTPR and QDMTT do so by imposing a top-up tax in a jurisdiction whenever the effective tax rate (ETR), determined on a jurisdictional basis under the Pillar Two rules, is below a 15% minimum rate. On 23 May 2023, the International Accounting Standards Board issued International Tax Reform—Pillar Two Model Rules – Amendments to IAS 12 (the Amendments). The Amendments clarify that IAS 12 applies to income taxes arising from tax law enacted or substantively enacted to implement the Pillar Two model rules published by the OECD, including tax law that implements a QDMTT. The Group has adopted these amendments, which introduce: A mandatory temporary exception to the accounting for deferred taxes arising from the jurisdictional implementation of the Pillar Two model rules;

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			And Disclosure requirements for affected entities to help users of the financial statements better understand an entity's exposure to Pillar Two income taxes arising from that legislation. The Pillar Two model rules were adopted in <insert country> at the end of 2023 and are applicable starting from 1 January 2024. According to these rules, the Group is considered a multinational enterprise to which the Pillar Two rules shall be applied. At the same time, Pillar Two legislation has been enacted or substantively enacted in several other jurisdictions in which the Group operates effective for the financial year beginning 1 January 2024. The Group has performed an assessment of its potential exposure to Pillar Two income taxes based on the 2023 country-by-country reporting and 2024 financial information for the constituent entities in the Group. The Pillar Two effective tax rates in most of the jurisdictions in which the Group operates is above 15%. However, the Group has recognized a Pillar Two current tax expense of €78,000, the equivalent of which translated is XXX in <Currency>, that arises in <insert country> – which is not subject to the transitional safe harbour relief– because of low statutory tax rates. The Group continues to follow Pillar Two legislative developments, as further countries enact the Pillar Two model rules, to evaluate the potential future impact on its consolidated results of operations, financial position and cash flows beginning.