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1	5	Deleted	Generic Company Number XXX XXX XXX
2	6	Inserted	Management Discussion and Analysis
2	6	Deleted	Directors' report
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2	15	Deleted	17-21-1662
2	15	Inserted	2
2	16	Inserted	172-196
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2	16	Inserted	85
3	1	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
3	6	Inserted	Management Discussion and Analysis TR Example Group Management Discussion and Analysis ("MD&A") in Accordance with National Instrument 51-102 Date

Page	Line	Type	What has been inserted or deleted
			[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 (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

Page	Line	Type	What has been inserted or deleted
			(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; (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)

Page	Line	Type	What has been inserted or deleted
			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 (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;

Page	Line	Type	What has been inserted or deleted
			(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; (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)

Page	Line	Type	What has been inserted or deleted
			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) 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

Page	Line	Type	What has been inserted or deleted
			[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; Liquidity (continued) (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;

Page	Line	Type	What has been inserted or deleted
			(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 (h) defaults or arrears or significant risk of defaults or arrears on (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, 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)

Page	Line	Type	What has been inserted or deleted
			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 (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)

Page	Line	Type	What has been inserted or deleted
			the effects of terminating the arrangement; (c) the amounts receivable or payable, revenue, expenses and cash flows resulting from the arrangement; Off-balance sheet arrangements (continued) (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 (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.]

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			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) 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; (c)

Page	Line	Type	What has been inserted or deleted
			[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.] Management Discussion and Analysis (continued) 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; (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

Page	Line	Type	What has been inserted or deleted
			(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 (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 (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)

Page	Line	Type	What has been inserted or deleted
			describe and analyze the risks associated with the instruments; Financial instruments and other instruments (continued) (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; (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.

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			(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 (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.] Director 1
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15	3	Inserted	As at 1 January 2024
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15	23	Deleted	Investments accounted for using equity method - - - Non-current biological assets - - - Non-current inventories

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			- - - Non- current tax assets - - - Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral - - -
15	39	Deleted	Current tax assets - - - Current biological assets -

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			- - Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral - - - Other current assets - - -
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15	45	Inserted	Other current assets - - -

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16	3	Inserted	As at 1 January 2024
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16	29	Deleted	Other non-current liabilities - - - Non- current tax liabilities - - - Other non-current non-financial liabilities - - -
16	44	Deleted	Current tax liabilities -

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21	30	Inserted	83

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21	37	Deleted	89
21	37	Inserted	85
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21	40	Deleted	5

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21	42	Deleted	0
22	3	Deleted	101
22	3	Inserted	97
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22	4	Inserted	0
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22	19	Deleted	6

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22	25	Inserted	56
22	26	Deleted	62
22	26	Inserted	57
22	27	Deleted	64
22	27	Inserted	59
22	28	Deleted	6
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23	23	Deleted	US Dollars
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31	17	Deleted	m
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50	33	Deleted	
55	32	Deleted	0
55	32	Inserted	2
56	30	Inserted	2
56	30	Deleted	0
57	23	Inserted	Lack of exchangeability – Amendments to IAS 21 For annual reporting periods beginning on or after 1 January 2025, Lack of Exchangeability – Amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates specifies 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

Page	Line	Type	What has been inserted or deleted
			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. The amendments did not have a material impact on the Group's financial statements.
57	32	Deleted	Supplier Finance Arrangements - Amendments to IAS 7 and IFRS 7 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.
58	5	Deleted	Impact on equity (increase/(decrease) in equity)
59	17	Inserted	
60	32	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.
60	45	Inserted	

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61	4	Deleted	3 Significant accounting judgements, estimates and assumptions (continued) Judgements (continued)
65	35	Inserted	2
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68	42	Deleted	4
68	42	Deleted	Revenue from contracts with customers
68	43	Deleted	4.1
68	43	Deleted	Disaggregated revenue information
68	44	Deleted	Set out below is the disaggregation of the Group's revenue from contracts with customers:
69	4	Deleted	(continued)
69	5	Deleted	(continued)
69	5	Inserted	Set out below is the disaggregation of the Group's revenue from contracts with customers:
70	19	Inserted	

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78	31	Inserted	
80	5	Deleted	Summarised statement of profit or loss (continued)
80	38	Deleted	Summarised statement of financial position as at 31 December 2024:
81	5	Deleted	Summarised statement of financial position (continued)
81	6	Deleted	(continued)
81	31	Inserted	
82	24	Inserted	
83	43	Deleted	Fair value measurement hierarchy for assets as at 31 December 2025:
84	5	Deleted	(continued)
89	19	Inserted	
89	35	Inserted	

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89	43	Deleted	12.5
89	43	Deleted	Other income
90	5	Deleted	(continued)
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100	38	Inserted	
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105	41	Inserted	of \$ XXXXX
106	13	Inserted	of \$XXXXX
106	46	Inserted	*Financial assets, other than cash and short-term deposits
107	6	Deleted	*Financial assets, other than cash and short-term deposits
107	13	Deleted	US Dollars
107	13	Inserted	Canadian Dollars

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107	13	Deleted	USD
107	13	Inserted	CAD
109	40	Deleted	Other financial liabilities 2025 2024 \$000 \$000
110	6	Deleted	(continued)
111	18	Deleted	US Dollars
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112	19	Deleted	USD
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112	25	Inserted	CAD

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118	20	Deleted	USD

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118	20	Inserted	CAD
118	33	Deleted	19.4 Fair values Set out below is a comparison, by class, of the carrying amounts and fair values of the Group's financial instruments, other than those with carrying amounts that are reasonable approximations of fair values:
118	36	Deleted	2025 2024 Carrying amount Fair value Carrying amount Fair value \$000 \$000 \$000 \$000
119	5	Deleted	(continued)

Page	Line	Type	What has been inserted or deleted
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119	7	Inserted	Set out below is a comparison, by class, of the carrying amounts and fair values of the Group's financial instruments, other than those with carrying amounts that are reasonable approximations of fair values:
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127	12	Deleted	US
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127	14	Inserted	Canadian
127	14	Deleted	US
127	17	Inserted	Canadian
127	17	Deleted	US
127	19	Inserted	Canadian
127	19	Deleted	US

Page	Line	Type	What has been inserted or deleted
127	36	Deleted	US Dollars
127	36	Inserted	Canadian Dollars
128	8	Deleted	USD
128	8	Inserted	CAD
128	36	Deleted	US Dollars
128	37	Inserted	Canadian Dollars
128	37	Deleted	US Dollars
128	38	Inserted	Canadian Dollars
128	40	Deleted	US
128	40	Inserted	Canadian
128	42	Deleted	US Dollars
128	43	Inserted	Canadian Dollars
135	15	Deleted	19.6
135	15	Deleted	Changes in liabilities arising from financing activities
136	5	Deleted	(continued)
137	18	Inserted	
138	12	Inserted	
138	21	Inserted	

Page	Line	Type	What has been inserted or deleted
138	30	Inserted	
139	13	Inserted	
140	15	Inserted	2
140	15	Deleted	0
140	38	Inserted	2
140	38	Deleted	0
145	21	Deleted	Assurance-type warranties Re-Structuring De-commissioning Social security contributions on share options Waste electrical and electronic equipment Contingent liability recognised in a business combination Onerous contracts Total

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			\$000 \$000 \$000 \$000 \$000 \$000 \$000 \$000 \$000 At 1 January 2024 66 - - 3 31 - - 100
146	11	Inserted	At 1 January 2024 66 - - 3 31

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147	41	Inserted	
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148	34	Deleted	Interest payables - -
150	39	Inserted	
151	24	Inserted	
152	22	Inserted	

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159	23	Inserted	
160	37	Inserted	
164	41	Deleted	Compensation of key management personnel of the Group
165	5	Deleted	(continued)
165	13	Inserted	
166	5	Deleted	Lack of exchangeability - Amendments to IAS 21 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. The amendments will be effective for annual reporting periods beginning on or after 1 January 2025. Early adoption is permitted, but must be disclosed. When applying the amendments, an entity cannot restate comparative information.

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166	22	Inserted	The standard requires
166	31	Inserted	are
166	31	Deleted	is
166	35	Inserted	The initial expected material impacts on Group's financial statements are, as follows: Rental income, change in fair value from investment properties and share of profit or an associate and a joint venture will be classified in the investing category within the statement of profit or loss. Foreign exchange difference will be classified in the category where the related income and expense form the item giving rising to the foreign exchange difference. New disclosure will be added: (a) management-defined performance measures; (b) specified expense by nature if expenses are presented by function in the operating category of the statement of profit or loss; and (c) a reconciliation for each line item in the statement of profit or loss between the restated amounts presented applying IFRS 18 and the amounts previously presented applying IAS 1. Interest received and interest paid will be classified in the investing activities and financing activities, respectively, on the statement of cash flows.
167	7	Inserted	
167	8	Deleted	
168	5	Inserted	
168	9	Inserted	Amendments to the Classification and Measurement of Financial Instruments—Amendments to IFRS 9 and IFRS 7

Page	Line	Type	What has been inserted or deleted
			In May 2024, the IASB issued Amendments to IFRS 9 and IFRS 7, Amendments to the Classification and Measurement of Financial Instruments (the Amendments). The Amendments include: A clarification that a financial liability is derecognised on the 'settlement date' and the introduction of an accounting policy choice (if specific conditions are met) to derecognise financial liabilities settled using an electronic payment system before the settlement date Additional guidance on how the contractual cash flows for financial assets with environmental, social and corporate governance (ESG) and similar features should be assessed Clarifications on what constitute 'non-recourse features' and what are the characteristics of contractually linked instruments The introduction of disclosures for financial instruments with contingent features and additional disclosure requirements for equity instruments classified at fair value through other comprehensive income (OCI) The Amendments are effective for annual periods starting on or after 1 January 2026 with early adoption permitted for classification of financial assets and related disclosures only. The Group does not anticipate that the amendments will have a material effect on the Group's financial statements. Annual Improvements to IFRS Accounting Standards - Volume 11 In July 2024, the IASB issued nine narrow scope amendments as part of its periodic maintenance of IFRS accounting standards. The amendments include clarifications, simplifications, corrections or changes to improve consistency in IFRS 1 First-time Adoption of International Financial Reporting Standards, IFRS 7 Financial instruments: Disclosure and its accompanying Guidance on implementing IFRS 7, IFRS 9 Financial Instruments, IFRS 10 Consolidated Financial Statements and IAS 7 Statements of Cash Flows. The amendments will be effective for reporting periods beginning on or after 1 January 2026. Earlier application is permitted and must be disclosed. The amendments are not expected to have a material impact on the Group's financial statements. Notes to consolidated financial statements (continued) for the year ended 31 December 2025

Page	Line	Type	What has been inserted or deleted
			35 Standards issued but not yet effective (continued) Contracts Referencing Nature-dependent Electricity – Amendments to IFRS 9 and IFRS 7 In December 2024, the IASB issued Amendments to IFRS 9 and IFRS 7 - Contracts Referencing Nature-dependent Electricity. The amendments apply only to contracts that reference nature-dependent electricity; the amendments: Clarify the application of the 'own-use' requirements for in-scope contracts Amend the designation requirements for a hedged item in a cash flow hedging relationship for in-scope contracts Add new disclosure requirements to enable investors to understand the effect of these contracts on a company's financial performance and cash flows The amendments will take effect for annual reporting periods starting on or after 1 January 2026. Early adoption is allowed, but it must be disclosed. The amendments concerning the own-use exception are to be applied retrospectively, while the hedge accounting amendments should be applied prospectively to new hedging relationships designated from the initial application date. Additionally, the IFRS 7 disclosure amendments must be implemented alongside the IFRS 9 amendments. If an entity does not restate comparative information, it cannot present comparative disclosures. The Group does not expect that the amendments will have a material impact on its financial statements.
182	4	Inserted	As at 1 January 2024
182	6	Deleted	2023
182	21	Deleted	Non-current trade and other receivables - - -

Page	Line	Type	What has been inserted or deleted
			Non-current contract assets - - - Other non-current assets - - - Investments accounted for using equity method - - - Non-current biological assets - - - Non-current inventories -

Page	Line	Type	What has been inserted or deleted
			- - Non-current tax assets - - - Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral - - -
182	40	Deleted	Other current assets - - - Current tax assets - -

Page	Line	Type	What has been inserted or deleted
			- Current biological assets - - - Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral - - -
183	4	Inserted	As at 1 January 2024
183	6	Deleted	2023
183	30	Deleted	Non-current trade and other payables - - - Other non-current liabilities

Page	Line	Type	What has been inserted or deleted
			- - - Non- current tax liabilities - - - Other non-current non-financial liabilities - - -
183	46	Deleted	Other current liabilities - - - Current tax liabilities -

Page	Line	Type	What has been inserted or deleted
			- -
185	4	Inserted	As at 1 January 2024
185	6	Deleted	2023
186	21	Inserted	
186	21	Inserted	
187	2	Inserted	
187	4	Inserted	Wording in Note 2.3 b) _Alternative wording_Commentary_ Alternative wording Commentary
187	5	Deleted	_Alternative wording_Commentary_
188	3	Inserted	Wording in Note 2.3 b) _Alternative wording_Commentary_ Alternative wording Commentary

Page	Line	Type	What has been inserted or deleted
188	4	Deleted	<u>Alternative wording</u> <u>Commentary</u>
189	3	Inserted	Wording in Note 2.3 b) <u>Alternative wording</u> <u>Commentary</u> Alternative wording Commentary
189	4	Deleted	<u>Alternative wording</u> <u>Commentary</u>
190	3	Inserted	Wording in Note 2.3 b) <u>Alternative wording</u> <u>Commentary</u> Alternative wording Commentary
190	4	Deleted	<u>Alternative wording</u> <u>Commentary</u>
191	3	Inserted	Wording in Note 2.3 b) <u>Alternative wording</u> <u>Commentary</u> Alternative wording Commentary
191	4	Deleted	<u>Alternative wording</u> <u>Commentary</u>
191	44	Inserted	
191	44	Inserted	

Page	Line	Type	What has been inserted or deleted
191	50	Inserted	Appendix 6 - Illustrative disclosure about Pillar Two taxes (continued)
192	7	Deleted	
193	1	Deleted	Appendix 6 -
193	1	Deleted	Illustrative disclosure about Pillar Two taxes (continued)
193	32	Inserted	s
193	32	Deleted	t
193	40	Deleted	However, the Group has recognised a Pillar Two current tax expense of €78,000, the equivalent of
193	40	Inserted	Appendix 6 - Illustrative disclosure about Pillar Two taxes (continued) However, the Group has recognised a Pillar Two current tax expense of €78,000, the equivalent of
194	6	Inserted	Appendix 7 -

Page	Line	Type	What has been inserted or deleted
			Financial guarantees contracts ☐ The Group enters into various irrevocable commitments and contingent liabilities. These consist of financial guarantees provided to <insert name 1, name 2, etc.> (collectively "Beneficiaries") in relation to <insert the purpose>. Even though these obligations may not be recognised on the statement of financial position, they contain credit risk and, therefore, form part of the overall risk of the Group. Guarantees commit the Group to make payments on behalf of Beneficiaries in the event of a specific act, generally related to the import or export of goods. Guarantees carry a similar credit risk to loans. The nominal values of such commitments are listed below: 2025 2024 \$000 \$000 Financial guarantees XXX XXX Other commitments XXX XXX As at 31 December XXX

Page	Line	Type	What has been inserted or deleted
			XXX Information regarding the ECL allowance for financial guarantees, letters of credit and other undrawn commitments respectively is presented in Note XX. Appendix 8 - Convertible Financial Liabilities ☐ Debt issued and other borrowed funds On XX XXXX 202X, the Group issued XX million X.X% convertible bonds at a nominal value of \$X per bond. The contractual interest rate on the bonds is X.X% but, excluding the equity conversion option, the EIR is X.X%. The bonds mature XX years from the issue date at the nominal value unless converted into the Group's ordinary shares at the holder's option at the rate of 1 share per \$XX. The convertible bonds are callable at the option of the Group at par any time after 2025 provided that the holders have not already exercised their conversion option. The equity component of the convertible bonds is recorded in the Other capital reserve. During the year, the effective interest on the bond recorded in Interest expense was \$XX million (2024: \$XX million). The actual interest paid during the year was \$XX million (2024: \$XX million).
194	26	Deleted	

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194	43	Deleted	