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Page	Line	Type	What has been inserted or deleted
7	3	Inserted	As at 1 January 2024
7	5	Deleted	2023
7	22	Deleted	Investments accounted for using equity method - - - Non-current biological assets - - -

Page	Line	Type	What has been inserted or deleted
			Non-current inventories - - - 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 - - -
7	31	Deleted	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 - - - Other current assets - - -
7	31	Inserted	
7	31	Inserted	

Page	Line	Type	What has been inserted or deleted
8	3	Inserted	As at 1 January 2024
8	5	Deleted	2023
8	29	Deleted	Other non-current liabilities - - - Non- current tax liabilities - - - Other non-current non-financial liabilities - - -

Page	Line	Type	What has been inserted or deleted
8	41	Deleted	Current tax liabilities - - -
8	46	Inserted	 Director 1
9	1	Deleted	Consolidated statement of financial position (continued) as at 31 December 2025 Director 1
11	13	Inserted	

Page	Line	Type	What has been inserted or deleted
			Attributable to the equity holders of the parent Asset revaluation surplus Reserve of disposal group held for sale Total Non-controlling interests Total equity \$000 \$000 \$000 \$000 \$000 Non-controlling interests arising on a business combination (Note 7) - - - - -

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Page	Line	Type	What has been inserted or deleted
14	26	Deleted	-
14	27	Deleted	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity
14	27	Deleted	-
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14	27	Deleted	-
14	27	Deleted	-
14	27	Deleted	-
14	27	Deleted	-
14	27	Deleted	-
14	27	Deleted	-
14	27	Deleted	-
15	18	Deleted	Decrease through other distributions to owners, equity
15	18	Deleted	-
15	18	Deleted	-
15	18	Deleted	-
15	18	Deleted	-
15	18	Deleted	-
15	19	Deleted	Increase (decrease) through other changes, equity

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15	19	Deleted	-
15	20	Deleted	Increase (decrease) through treasury share transactions, equity
15	20	Deleted	-
15	20	Deleted	-
15	20	Deleted	-
15	20	Deleted	-
15	20	Deleted	-
15	21	Deleted	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity
15	21	Deleted	-
15	21	Deleted	-
15	21	Deleted	-
15	21	Deleted	-
15	21	Deleted	-
16	1	Deleted	Consolidated statement of changes in equity (continued)

Page	Line	Type	What has been inserted or deleted
			for the year ended 31 December 2024 Attributable to the equity holders of the parent Issued capital (Note 24) Share premium (Note 24) Treasury shares (Note 24) Other capital reserves (Note 24) Retained earnings Cash flow hedge reserve Cost of hedging reserve Fair value reserve of financial assets at FVOCI Foreign currency translation reserve \$000 \$000 \$000 \$000 \$000 \$000

Page	Line	Type	What has been inserted or deleted
			\$000 \$000 \$000 Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied - - - - - - - - - Amount removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied - - - - - - -

Page	Line	Type	What has been inserted or deleted
			- - Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied - - - - - - - - Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied - - - - - - -

Page	Line	Type	What has been inserted or deleted
			- Consolidated statement of changes in equity (continued) for the year ended 31 December 2024 Attributable to the equity holders of the parent Asset revaluation surplus Reserve of disposal group held for sale Total Non- controlling interests Total equity \$000 \$000 \$000 \$000 \$000

Page	Line	Type	What has been inserted or deleted
			Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied - - - - - Amount removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied - - - - - Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied - - - - -

Page	Line	Type	What has been inserted or deleted
			Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied - - - - -
16	11	Inserted	Attributable to the equity holders of the parent Asset revaluation surplus Reserve of disposal group held for sale Total Non-controlling interests Total equity

Page	Line	Type	What has been inserted or deleted
			\$000 \$000 \$000 \$000 \$000 At 31 December 2024 - - 45,102 740 45,842 Consolidated statement of cash flows for the year ended 31 December 2025
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19	7	Deleted	23
19	7	Inserted	19

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19	17	Deleted	8

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19	23	Inserted	3
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19	24	Inserted	76
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19	30	Inserted	83
19	30	Deleted	87
19	31	Deleted	7
19	31	Inserted	3
19	32	Deleted	7
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19	33	Inserted	4
19	35	Deleted	8
19	35	Inserted	4
19	36	Deleted	89
19	36	Inserted	85
19	37	Deleted	89

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19	38	Inserted	85
19	39	Deleted	92
19	39	Inserted	88
19	40	Inserted	1
19	40	Deleted	5
19	41	Deleted	8
19	41	Inserted	4
19	42	Deleted	10
19	42	Inserted	96
19	42	Deleted	0
20	3	Deleted	101
20	3	Inserted	97
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20	23	Inserted	46
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20	25	Deleted	61

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			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 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.
55	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.
55	44	Deleted	Impact on equity (increase/(decrease) in equity)
56	17	Inserted	
64	42	Deleted	4
64	42	Deleted	Revenue from contracts with customers

Page	Line	Type	What has been inserted or deleted
64	43	Deleted	4.1
64	43	Deleted	Disaggregated revenue information
65	4	Deleted	(continued)
65	5	Deleted	(continued)
65	5	Inserted	
66	19	Inserted	
66	27	Inserted	
67	20	Inserted	is
67	20	Deleted	are
68	21	Inserted	

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72	8	Deleted	
72	23	Inserted	
73	20	Inserted	
74	31	Inserted	
76	5	Deleted	Summarised statement of profit or loss (continued)
76	38	Deleted	Summarised statement of financial position as at 31 December 2024:
77	5	Deleted	Summarised statement of financial position (continued)
77	6	Deleted	(continued)
77	31	Inserted	

Page	Line	Type	What has been inserted or deleted
78	24	Inserted	
79	43	Deleted	Fair value measurement hierarchy for assets as at 31 December 2025:
80	5	Deleted	(continued)
85	19	Inserted	
85	35	Inserted	
85	43	Deleted	12.5
85	43	Deleted	Other income
86	5	Deleted	(continued)
86	14	Inserted	

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97	19	Inserted	
101	41	Inserted	of \$ XXXXX
102	13	Inserted	of \$XXXXX
103	6	Deleted	
105	40	Deleted	Other financial liabilities 2025 2024 \$000 \$000
106	6	Deleted	(continued)
108	8	Deleted	

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111	17	Inserted	-
111	19	Inserted	-
114	33	Deleted	19.4 Fair values
114	34	Deleted	2025 2024 Carrying amount Fair value Carrying amount Fair value \$000 \$000 \$000 \$000

Page	Line	Type	What has been inserted or deleted
115	5	Deleted	(continued)
115	5	Inserted	
115	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:
121	13	Inserted	
121	33	Inserted	
131	15	Deleted	19.6
131	15	Deleted	Changes in liabilities arising from financing activities
132	5	Deleted	(continued)
133	18	Inserted	

Page	Line	Type	What has been inserted or deleted
134	12	Inserted	
134	21	Inserted	
134	30	Inserted	
135	13	Inserted	
141	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 \$000

Page	Line	Type	What has been inserted or deleted
			\$000 \$000 \$000 \$000 \$000 \$000 \$000 At 1 January 2024 66 - - 3 31 - - 100
142	11	Inserted	At 1 January 2024 66 - - 3 31

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			- - 100
143	41	Inserted	
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146	39	Inserted	
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148	22	Inserted	

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148	30	Inserted	
153	21	Inserted	
155	23	Inserted	
156	37	Inserted	
160	41	Deleted	Compensation of key management personnel of the Group
161	5	Deleted	(continued)
161	13	Inserted	
162	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.
162	12	Deleted	It also requires

Page	Line	Type	What has been inserted or deleted
162	12	Inserted	The standard requires
162	21	Inserted	are
162	21	Deleted	is
162	25	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.
162	46	Inserted	
162	47	Deleted	
163	5	Inserted	
163	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.

Page	Line	Type	What has been inserted or deleted
			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 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

Page	Line	Type	What has been inserted or deleted
			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.
177	4	Inserted	As at 1 January 2024
177	6	Deleted	2023
177	21	Deleted	Non-current contract assets - - - Other non-current assets - - - Investments accounted for using equity method - - -

Page	Line	Type	What has been inserted or deleted
			Non-current biological assets - - - Non-current inventories - - - 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 - - -

Page	Line	Type	What has been inserted or deleted
177	30	Deleted	Other current assets - - - Current tax assets - - - Current biological assets - - - Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral - - -

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178	4	Inserted	As at 1 January 2024
178	6	Deleted	2023
178	30	Deleted	Non-current trade and other payables - - - Other non-current liabilities - - - Non- current tax liabilities - - - Other non-current non-financial liabilities

Page	Line	Type	What has been inserted or deleted
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178	42	Deleted	Other current liabilities - - - Current tax liabilities - - -
179	4	Inserted	As at 1 January 2024
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180	21	Inserted	

Page	Line	Type	What has been inserted or deleted
181	2	Inserted	
181	4	Inserted	Wording in Note 2.3 b) Alternative wording Commentary
181	4	Deleted	<u>Alternative wording</u> <u>Commentary</u>
182	3	Inserted	Wording in Note 2.3 b) Alternative wording Commentary
182	3	Deleted	<u>Alternative wording</u> <u>Commentary</u>
183	3	Inserted	Wording in Note 2.3 b) Alternative wording Commentary
183	3	Deleted	<u>Alternative wording</u> <u>Commentary</u>
184	3	Inserted	Wording in Note 2.3 b) Alternative wording Commentary

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184	3	Deleted	<u>_Alternative wording_Commentary_</u>
185	3	Inserted	Wording in Note 2.3 b) Alternative wording Commentary
185	3	Deleted	<u>_Alternative wording_Commentary_</u>
185	42	Inserted	
185	42	Inserted	
185	48	Inserted	Appendix 6 - Illustrative disclosure about Pillar Two taxes (continued)
186	7	Deleted	
186	8	Deleted	Appendix 6 -

Page	Line	Type	What has been inserted or deleted
186	8	Deleted	Illustrative disclosure about Pillar Two taxes (continued)
186	38	Inserted	s
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186	46	Deleted	However, the Group has recognised a Pillar Two current tax expense of €78,000, the equivalent of
186	46	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
187	9	Inserted	
187	10	Deleted	

Hong Kong GAAP overlay

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10	4	Inserted	The consolidated financial statements of the Group
10	4	Deleted	These consolidated financial statements

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10	23	Deleted	2023
10	23	Inserted	2024
13	8	Deleted	2024
13	8	Inserted	2025
13	10	Inserted	Lack of exchangeability – Amendments to HKAS 21
13	10	Deleted	Lease Liability in a Sale and Leaseback - Amendments to HKFRS 16
13	11	Inserted	Amendments to HKAS 21 specify how an entity shall assess whether a currency is exchangeable into another currency and how it shall estimate a spot exchange rate at a measurement date when exchangeability is lacking. The amendments require disclosures of information that enable users of financial statements to understand the impact of a currency not being exchangeable. Earlier application is permitted. When applying the amendments, an entity cannot restate comparative information. Any cumulative effect of initially applying the amendments shall be recognised as an adjustment to the opening balance of retained profits or to the cumulative amount of translation differences accumulated in a separate component of equity, where appropriate, at the date of initial application. The amendments did not have any impact on the Group's financial statements.
13	19	Deleted	Amendments to HKFRS 16 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. Since the Company has no sale and leaseback transactions with variable lease payments that do not depend on an index or a rate occurring from the date of initial application of HKFRS 16, the amendments did not have any impact on the financial position or performance of the Company.
13	20	Deleted	Classification of Liabilities as Current or Non-current (the "2020 Amendments") and Non-current Liabilities with Covenants (the "2022 Amendments") - Amendments to HKAS 1 The 2020 Amendments clarify the requirements for classifying liabilities as current or non-current, including what is meant by a right to defer settlement and that a right to defer must exist at the end of the reporting period. Classification of a liability is unaffected by the likelihood that the entity will exercise its right to defer settlement. The amendments also clarify that a liability can be settled in its own equity instruments, and that only if a conversion option in a convertible liability is

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			itself accounted for as an equity instrument would the terms of a liability not impact its classification. The 2022 Amendments further clarify that, among covenants of a liability arising from a loan arrangement, only those with which an entity must comply on or before the reporting date affect the classification of that liability as current or non-current. Additional disclosures are required for non-current liabilities that are subject to the entity complying with future covenants within 12 months after the reporting period. The Group has reassessed the terms and conditions of its liabilities as at 1 January 2023 and 2024 and concluded that the classification of its liabilities as current or non-current remained unchanged upon initial application of the amendments. Accordingly, the amendments did not have any impact on the financial position or performance of the Group. Supplier Finance Arrangements - Amendments to HKAS 7 and HKFRS 7 The amendments to HKAS 7 Statement of Cash Flows and HKFRS 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.
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17	60	Inserted	In June 2025, the Hong Kong SAR Government gazetted the Inland Revenue (Amendment) (Minimum Tax for Multinational Enterprise Groups) Ordinance 2025 (the 2025 Amendment Ordinance) to implement the Income Inclusion Rule (IIR) and the domestic minimum top-up tax

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			(HKMTT), which take effect for fiscal years beginning on or after 1 January 2025, while the implementation of the Undertaxed Profits Rule is postponed subject to further studies.
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18	26	Inserted	(Where the exposure is expected to be material) The Group has performed an assessment of its exposure to Pillar Two income taxes based on the information available regarding the Group's financial performance in the current year [and prior years 2024 and 2023]. As such, the information used is not entirely representative of the actual circumstances in 2025. Based on the assessment, the Group has identified potential exposure from the subsidiaries in respect of profits earned in Country X and Country Y where the Pillar Two effective tax rate is below 15% due to certain income exclusions and incentives received by them. [The proportion of the Group's profit before tax from continuing operations for the year ended 31 December 2025 that would have been subject to Pillar Two income taxes was approximately Z%. The average effective tax rate applicable to those profits was R% (the rates applicable to Country X and Y were X% and Y%, respectively).] Or [Had the Pillar Two tax legislation been effective for the year ended 31 December 2025, the HKAS 12 effective tax rate would have been approximately X% which is Y%

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			higher than the HKAS 12 effective tax rate of R%. The higher HKAS 12 effective tax rate for the Group is mainly driven by top up taxes arising from Country X and Country Y.] The Group continues to follow Pillar Two legislative developments, as more countries prepare to enact the Pillar Two model rules, to evaluate the potential future impact on its financial statements. Or (The Group has reported qualitative information but is unable to disclose quantitative information) The Group is in the process of assessing the potential exposure arising from Pillar Two legislation based on the information available for the financial year ended 31 December 2025. Based on the assessment carried out so far, the Group has identified potential exposure to Pillar Two income taxes in Country X and Country Y where the Pillar Two effective tax rates are likely to be lower than 15%. However, exposure may also exist in other jurisdictions where the assessment is in progress. [In these jurisdictions the Group is considering the safe harbour provisions that may limit the potential exposure.] Quantitative information to indicate potential exposure to Pillar Two income taxes is currently not known or reasonably estimable. The Group continues to progress the assessment.
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24	13	Inserted	Amendments to HKFRS 9 Contracts Referencing Nature-dependent Electricity1 and HKFRS 7
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24	17	Deleted	Amendments to HKAS 21 Lack of Exchangeability1

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25	21	Inserted	Contracts Referencing Nature-dependent Electricity - Amendments to HKFRS 9 and HKFRS 7 Amendments to HKFRS 9 and HKFRS 7 clarify the application of the 'own-use' requirements, permit hedge accounting if nature-dependent electricity contracts are used as hedging instruments; and 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 become effective for annual reporting periods beginning on or after 1 January 2026. Earlier application of the amendments is permitted. The amendments are not expected to have any significant impact on the Group's financial statements.
25	41	Deleted	Lack of exchangeability - Amendments to HKAS 21 Amendments to HKAS 21 specify how an entity shall assess whether a currency is exchangeable into another currency and how it shall estimate a spot exchange rate at a measurement date when exchangeability is lacking. The amendments require disclosures of information that enable users of financial statements to understand the impact of a currency not being exchangeable. Earlier application is permitted. When applying the amendments, an entity cannot restate comparative information. Any cumulative effect of initially applying the amendments shall be recognised as an adjustment to the opening balance of retained profits or to the cumulative amount of translation differences accumulated in a separate component of equity, where

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			appropriate, at the date of initial application. The amendments are not expected to have any significant impact on the Group's financial statements.
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