

Page	Line	Type	What has been inserted or deleted
2	7	Inserted	Director's report 1 Independent auditor's report 2 Consolidated financial statements
2	10	Inserted	3
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2	12	Inserted	5-6
2	13	Inserted	7-13
2	14	Inserted	14-15
2	15	Inserted	6
2	24	Inserted	Appendix 7 – Financial guarantees contracts 186 Appendix 8 – Convertible Financial Liabilities 187
2	26	Inserted	8

Page	Line	Type	What has been inserted or deleted
2	26	Inserted	8
3	1	Inserted	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 Independent auditor's report Report should be provided by independent auditor appointed by the company. TR EXAMPLE GROUP AND SUBSIDIARIES
5	17	Inserted	Appendix-GAAP overlay 3

Page	Line	Type	What has been inserted or deleted
5	20	Deleted	1
5	23	Inserted	Appendix-GAAP overlay 2
5	26	Deleted	1
5	51	Inserted	
7	21	Deleted	Non-current assets held for saleNon-current assets held for sale -- -- --
7	21	Inserted	Non-current assets held for sale
7	21	Inserted	-
7	21	Inserted	-
7	21	Inserted	-
7	30	Inserted	Prepaid income tax
7	30	Deleted	Prepaid income tax
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7	30	Deleted	-
7	30	Inserted	-

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7	30	Deleted	-
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7	35	Inserted	Other current assets
7	35	Deleted	Other current assets
7	35	Inserted	-
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7	35	Deleted	-
7	35	Inserted	-
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8	19	Deleted	Liabilities directly associated with the non-current assets held for sale Liabilities directly associated with the non-current assets held for sale -- -- --
8	19	Inserted	Liabilities directly associated with the non-current assets held for sale
8	19	Inserted	-
8	19	Inserted	-

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16	36	Deleted	-
16	36	Deleted	-
16	37	Deleted	-
16	37	Deleted	-
16	38	Deleted	-
16	38	Deleted	-
16	46	Inserted	Income tax expense
16	46	Deleted	Income tax expense
16	46	Inserted	-

Page	Line	Type	What has been inserted or deleted
16	46	Deleted	-
16	46	Deleted	-
16	46	Inserted	-
17	27	Inserted	Other components of equity - - Purchase of treasury shares - -
20	34	Inserted	.
20	34	Deleted	.
20	34	Inserted	See Note 2.5
20	34	Deleted	
22	12	Inserted	,
22	43	Deleted	,
25	28	Inserted	7
25	28	Deleted	5

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38	41	Inserted	rate
39	45	Deleted	; or,
40	40	Deleted	,
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51	21	Inserted	z

Page	Line	Type	What has been inserted or deleted
51	21	Deleted	s
51	42	Inserted	
52	6	Deleted	Supplier Finance Arrangements - Amendments to PAS 7 and PFRS 7R The amendments to PAS 7 Statement of Cash Flows and PFRS 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.
52	7	Inserted	R
52	8	Inserted	R
52	14	Inserted	Amendments to PAS 21 – Lack of exchangeability For annual reporting periods beginning on or after January 1, 2025, Lack of Exchangeability – Amendments to PAS 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.
54	44	Inserted	See
56	21	Deleted	1

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56	21	Inserted	1,
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62	22	Inserted	Goods and s
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62	43	Inserted	
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64	44	Inserted	,
65	18	Inserted	
65	18	Inserted	.1
67	21	Deleted	Land and buildings
67	21	Deleted	-
67	31	Deleted	Income tax payable
67	31	Deleted	-
67	32	Deleted	Provision for maintenance warranties
67	32	Deleted	-

Page	Line	Type	What has been inserted or deleted
67	33	Deleted	Provision for onerous operating lease costs
67	33	Deleted	-
68	34	Deleted	Cash paid
68	34	Deleted	-
68	35	Deleted	Directly attributable professional fees
68	35	Deleted	-
68	43	Deleted	Less: Non-cash consideration
68	43	Deleted	-
68	44	Deleted	Less: Cash and cash equivalents of subsidiary acquired
68	44	Deleted	-
69	18	Deleted	; or
69	39	Deleted	XX
70	27	Deleted	Property, plant and equipment
70	27	Deleted	-
70	28	Deleted	Right-of-use assets
70	28	Deleted	-
70	29	Deleted	Patents and licenses
70	29	Deleted	-
70	32	Deleted	Lease liabilities

Page	Line	Type	What has been inserted or deleted
70	32	Deleted	-
70	33	Deleted	Contract liabilities
70	33	Deleted	-
70	34	Deleted	Contingent liability
70	34	Deleted	-
70	35	Deleted	Provision for restructuring
70	35	Deleted	-
70	36	Deleted	Provision for decommissioning costs
70	36	Deleted	-
70	38	Deleted	Income tax payable
70	38	Deleted	-
70	40	Deleted	Provision for onerous operating lease costs
70	40	Deleted	-
70	43	Deleted	Non-controlling interest measured at fair value
70	43	Deleted	(342)
70	44	Deleted	-
70	44	Inserted	(342)
71	8	Deleted	(included in cash flows from investing activities)
71	10	Deleted	Transaction costs of the acquisition (included in cash flows from operating activities)

Page	Line	Type	What has been inserted or deleted
71	10	Deleted	-
71	11	Deleted	Transaction costs attributable to issuance of shares (included in cash flows from financing activities, net of tax)
71	11	Deleted	-
71	13	Deleted	Less: Non-cash consideration
71	13	Deleted	-
71	14	Deleted	Less: Cash and cash equivalents of subsidiary acquired
71	14	Deleted	-
77	16	Inserted	5
77	16	Deleted	4
77	17	Inserted	5
77	17	Deleted	4
77	19	Inserted	5
77	19	Deleted	4
77	20	Inserted	5
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77	23	Inserted	5
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77	34	Deleted	4
78	14	Inserted	5
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79	15	Inserted	5
79	15	Deleted	4
79	16	Inserted	5
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79	20	Inserted	5
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Page	Line	Type	What has been inserted or deleted
79	25	Inserted	5
79	25	Deleted	4
79	26	Inserted	5
79	26	Deleted	4
79	29	Deleted	Fair value measurement hierarchy for assets as at December 31, 2024:
80	5	Inserted	4
80	5	Deleted	4: (continued)
80	16	Inserted	4
80	16	Deleted	3
80	17	Inserted	4
80	17	Deleted	3
80	19	Inserted	4
80	19	Deleted	3
80	20	Inserted	4
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80	24	Inserted	4

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80	29	Inserted	4
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81	15	Inserted	4
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81	29	Deleted	3
82	15	Inserted	4
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82	17	Inserted	4
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82	18	Inserted	4
82	18	Deleted	3

Page	Line	Type	What has been inserted or deleted
83	11	Deleted	Management fees
83	11	Deleted	-
83	11	Deleted	-
83	12	Deleted	Commission income
83	12	Deleted	-
83	12	Deleted	-
83	13	Deleted	Professional fees
83	13	Deleted	-
83	13	Deleted	-
83	14	Deleted	Consulting fees
83	14	Deleted	-
83	14	Deleted	-
83	15	Deleted	Royalties
83	15	Deleted	-
83	15	Deleted	-
83	16	Deleted	Fair value gain: Equity investments at fair value through profit or loss
83	16	Deleted	-
83	16	Deleted	-
83	17	Deleted	Net gain on financial instruments at fair value through profit or loss

Page	Line	Type	What has been inserted or deleted
83	17	Deleted	-
83	17	Deleted	-
83	18	Deleted	Dividend income
83	18	Deleted	-
83	18	Deleted	-
83	19	Deleted	Other income
83	19	Deleted	-
83	19	Deleted	-
83	21	Inserted	
83	35	Inserted	
83	41	Deleted	12.3
83	41	Deleted	Finance costs
84	5	Deleted	(continued)
84	11	Deleted	Finance charges payable under lease liabilities
84	11	Deleted	-
84	11	Deleted	-
84	16	Inserted	

Page	Line	Type	What has been inserted or deleted
84	16	Inserted	
84	20	Inserted	Interest income on a loan to a joint venture - -
84	25	Inserted	
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84	35	Inserted	
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85	18	Deleted	Expected credit losses of trade receivables and contract assets
85	18	Deleted	-
85	18	Deleted	-
86	23	Deleted	Depreciation expense
86	23	Deleted	-
86	23	Deleted	-
86	24	Deleted	Warranty

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86	24	Deleted	-
86	24	Deleted	-
86	25	Deleted	Restructuring
86	25	Deleted	-
86	25	Deleted	-
86	26	Deleted	Directors fees
86	26	Deleted	-
86	26	Deleted	-
86	27	Deleted	Professional fees
86	27	Deleted	-
86	27	Deleted	-
86	28	Deleted	Donations
86	28	Deleted	-
86	28	Deleted	-
86	29	Deleted	Onerous operating lease
86	29	Deleted	-
86	29	Deleted	-
86	30	Deleted	Rent expense
86	30	Deleted	-

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86	30	Deleted	-
86	31	Deleted	Supplies
86	31	Deleted	-
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86	32	Deleted	Taxes and licenses
86	32	Deleted	-
86	32	Deleted	-
86	33	Deleted	Insurance
86	33	Deleted	-
86	33	Deleted	-
86	34	Deleted	Wages and salaries
86	34	Deleted	-
86	34	Deleted	-
86	36	Inserted	
86	36	Inserted	
87	20	Inserted	
87	30	Deleted	Equity shares — unquoted

Page	Line	Type	What has been inserted or deleted
87	30	Inserted	–
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87	32	Deleted	Assets held for sale
87	32	Deleted	-
87	38	Deleted	Liabilities directly associated with assets held for sale
87	38	Deleted	-
88	11	Inserted	
88	19	Inserted	
88	40	Deleted	Reconciliation of fair value measurement of the investment in non-listed equity shares:
89	6	Deleted	(continued)
89	12	Deleted	1
89	12	Inserted	1,
90	19	Inserted	
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90	28	Deleted	0
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91	37	Deleted	-

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91	38	Deleted	-
91	39	Inserted	/benefit
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93	14	Inserted	20
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104	17	Inserted	of XXXXX
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104	27	Inserted	of XXXXX.
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105	22	Deleted	Loan notes
105	22	Deleted	-
105	22	Deleted	-
105	23	Deleted	Loan to related parties
105	23	Deleted	-
105	23	Deleted	-
105	25	Deleted	Loan to employees
105	25	Deleted	-
105	25	Deleted	-
105	27	Inserted	Loan to joint venture

Page	Line	Type	What has been inserted or deleted
			Loan notes
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107	31	Inserted	31
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112	11	Inserted	
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113	34	Inserted	
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126	15	Deleted	,
127	7	Deleted	2024
128	18	Inserted	'
129	30	Inserted	
131	42	Inserted	
132	24	Inserted	
135	28	Deleted	Dividends payable

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135	28	Deleted	-
135	28	Deleted	-
135	28	Deleted	-
135	28	Deleted	-
135	29	Deleted	Derivatives
135	29	Deleted	-
135	29	Deleted	-
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135	29	Deleted	-
135	29	Deleted	-
135	29	Deleted	-
135	32	Inserted	
135	38	Deleted	20
135	38	Deleted	Inventories
136	4	Deleted	continued)
136	8	Deleted	T
136	8	Inserted	T

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136	17	Inserted	
136	28	Deleted	Allowance for doubtful accounts
136	28	Deleted	-
136	28	Deleted	-
136	32	Inserted	
137	12	Inserted	
137	21	Inserted	
137	30	Inserted	
138	14	Inserted	
138	14	Inserted	
138	29	Inserted	
139	10	Inserted	
139	19	Inserted	

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146	31	Inserted	
148	15	Inserted	
150	11	Inserted	
150	33	Deleted	
151	23	Inserted	
156	44	Inserted	Future salary increases X X% increase X X% decrease

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162	33	Deleted	2
162	33	Inserted	25
162	33	Deleted	2
162	34	Inserted	4
162	34	Deleted	2
164	14	Inserted	X
164	14	Deleted	2

Page	Line	Type	What has been inserted or deleted
164	15	Inserted	X
164	15	Deleted	2
164	16	Inserted	X
164	16	Deleted	3
164	24	Inserted	Amendments to PFRS 9 and PFRS 7, Classification and Measurement of Financial Instruments The amendments to PFRS 9 and PFRS 7 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 January 1, 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. Amendments to PFRS 9 and PFRS 7, Contracts Referencing Nature-dependent Electricity The amendments to PFRS 9 and PFRS 7 - Contracts Referencing Nature-dependent Electricity applies 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

Page	Line	Type	What has been inserted or deleted
			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 January 1, 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 PFRS 7 disclosure amendments must be implemented alongside the PFRS 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. Annual Improvements to PFRS Accounting Standards – Volume 11 The amendments include clarifications, simplifications, corrections or changes to improve consistency in PFRS 1 First-time Adoption of International Financial Reporting Standards,
164	29	Deleted	
165	13	Deleted	
165	13	Deleted	
165	14	Deleted	
165	15	Deleted	
165	16	Inserted	

Page	Line	Type	What has been inserted or deleted
			PFRS 7 Financial instruments: Disclosure and its accompanying Guidance on implementing PFRS 7,
165	17	Deleted	
165	18	Inserted	PFRS 9 Financial Instruments, PFRS 10 Consolidated Financial Statements and PAS 7 Statements of Cash Flows. The amendments will be effective for reporting periods beginning on or after January 1, 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. Amendments to PFRS 10 and PAS 28 Address the conflict between PFRS 10 and PAS 28 in dealing with the loss of control of a subsidiary that is sold or contributed to an associate or joint venture. The amendments clarify that a full gain or loss is recognized when a transfer to an associate or joint venture involves a business as defined in PFRS 3. Any gain or loss resulting from the sale or contribution of asset that does not constitute a business, however, is recognized only to the extent of unrelated investors' interests in the associate or joint venture. The amendments must be applied prospectively. Early application is permitted and must be disclosed.
165	24	Deleted	Amendments to PFRS 10 and PAS 28 Address the conflict between PFRS 10 and PAS 28 in dealing with the loss of control of a subsidiary that is sold or contributed to an associate or joint venture. The amendments clarify that a full gain or loss is recognized when a transfer to an associate or joint venture involves a business as defined in PFRS 3. Any gain or loss resulting from the sale or contribution of asset that does not constitute a business, however, is recognized only to the extent of unrelated investors' interests in the associate or joint venture.

Page	Line	Type	What has been inserted or deleted
			The amendments must be applied prospectively. Early application is permitted and must be disclosed.
165	32	Deleted	Lack of exchangeability- Amendments to PAS 21 In August 2024, the PASB issued amendments to PAS 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 are effective for annual reporting periods beginning on or after January 1 2026. Early adoption is permitted, but must be disclosed. When applying the amendments, an entity cannot restate comparative information. The amendments are not expected to have a material impact on the Group's consolidated financial statements
166	4	Deleted	In April 2025, the PASB issued PFRS 18, which replaces PFRS 101 Presentation of Financial Statements.
167	9	Inserted	P
167	9	Deleted	I
167	15	Deleted	1
167	15	Inserted	1,
167	20	Deleted	In May 2025, the PASB issued
167	20	Deleted	, which
167	26	Inserted	
167	26	Deleted	
168	28	Inserted	

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168	34	Inserted	
172	18	Inserted	Investment in subsidiaries - - -
172	21	Inserted	Deferred tax assets - - - 40,648 2,189 42,837
174	24	Inserted	092
174	24	Inserted	300

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177	29	Deleted	,
181	19	Deleted	Non-current assets held for sale
181	19	Deleted	-
181	19	Deleted	-
181	19	Deleted	-
181	20	Deleted	Non-current contract assets
181	20	Deleted	-
181	20	Deleted	-
181	20	Deleted	-
181	21	Deleted	Other non-current assets
181	21	Deleted	-
181	21	Deleted	-
181	21	Deleted	-
181	32	Deleted	Other current assets
181	32	Deleted	-
181	32	Deleted	-
181	32	Deleted	-
182	18	Deleted	Non-current trade and other payables
182	18	Deleted	-

Page	Line	Type	What has been inserted or deleted
182	18	Deleted	-
182	18	Deleted	-
182	19	Deleted	Liabilities directly associated with the non-current assets held for sale
182	19	Deleted	-
182	19	Deleted	-
182	19	Deleted	-
182	21	Deleted	Other non-current liabilities
182	21	Deleted	-
182	21	Deleted	-
182	21	Deleted	-
184	24	Inserted	
184	42	Deleted	Wording in Note 2.3 b) Alternative wording Commentary
185	4	Inserted	Wording in Note 2.3 b) Alternative wording Commentary

Page	Line	Type	What has been inserted or deleted
186	4	Inserted	Wording in Note 2.3 b) Alternative wording Commentary
187	4	Inserted	Wording in Note 2.3 b) Alternative wording Commentary
188	4	Inserted	Wording in Note 2.3 b) Alternative wording Commentary
189	4	Inserted	Wording in Note 2.3 b) Alternative wording Commentary
189	18	Inserted	
189	41	Inserted	

Page	Line	Type	What has been inserted or deleted
190	4	Deleted	Organisation
190	4	Inserted	Organization
190	6	Deleted	digitalisation
190	6	Inserted	digitalization
190	33	Deleted	intert
190	33	Inserted	insert
190	41	Deleted	recognised
190	41	Inserted	recognized
190	43	Deleted	harbour
190	43	Inserted	harbor
191	6	Inserted	
192	1	Inserted	Appendix 7 - 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:

Page	Line	Type	What has been inserted or deleted
			2025 2024 \$000 \$000 Financial guarantees XXX XXX Other commitments XXX XXX As at 31 December XXX 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

Page	Line	Type	What has been inserted or deleted
			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). TR Example Group
193	18	Deleted	
194	2	Deleted	

Page	Line	Type	What has been inserted or deleted
196	8	Inserted	11
196	8	Deleted	XX
196	8	Inserted	24
196	8	Deleted	XX
197	12	Inserted	If there are impact, this should be disclosed in Note 14 Income Tax.
198	3	Inserted	2
198	3	Deleted	3
198	26	Inserted	[Note: Client should disclose selling and distribution expense in a separate note]
199	3	Inserted	3
199	3	Deleted	4
199	28	Inserted	[Note: Client should disclose cost of sale in a separate note]
200	3	Inserted	4
200	3	Deleted	6
200	3	Inserted	
200	5	Deleted	Amendments to PFRS 9 and PFRS 7, Classification and Measurement of Financial Instruments

Page	Line	Type	What has been inserted or deleted
			The amendments clarify that a financial liability is derecognized on the 'settlement date' and introduces an accounting policy option to derecognize financial liabilities that are settled through an electronic payment system before settlement date if certain conditions are met The amendments clarify how to assess the contractual characteristics of financial assets that include environmental, social and governance (ESG)-linked features and other similar contingent features. The amendments clarify the treatment of non-recourse assets and contractually linked instruments. The amendments require additional disclosures in PFRS 7 for financial assets and liabilities with contractual terms that reference to a contingent event, and equity instruments classified at fair value through other comprehensive income. Early adoption is permitted for amendments that relate to the classification of financial assets plus the related disclosures and apply the other amendments later.
200	17	Inserted	Other Changes in Accounting Policy and Disclosures Deferred Effectivity
200	28	Inserted	.
200	28	Deleted	.
201	3	Inserted	5
201	3	Deleted	7
201	4	Deleted	
201	4	Inserted	Effective last January 1, 2024 but may be applied in January 1, 2025

Page	Line	Type	What has been inserted or deleted
201	6	Inserted	
201	17	Deleted	
203	2	Inserted	5
203	2	Deleted	7
203	13	Inserted	TR Example Group Appendix – GAAP overlay 6 On January 13, 2016, the Financial and Sustainability Reporting Standards Council deferred the original effective date of January 1, 2016, of the said amendments until the IASB completes its broader review of the research project on equity accounting that may result in the simplification of accounting for such transactions and of other aspects of accounting for associates and joint ventures. 1 Supplementary schedule of external auditor fee-related information

Page	Line	Type	What has been inserted or deleted
			Current Year Prior Year Total Audit Fees (Section 2.1a)1 xxx xxx Non-audit services fees:

Page	Line	Type	What has been inserted or deleted
			Other assurance services xxx xxx Tax services xxx xxx All other services xxx xxx Total Non-audit Fees (Section 2.1b)2 xxx xxx

Page	Line	Type	What has been inserted or deleted
			Total Audit and Non-audit Fees xxx xxx Audit and Non-audit fees of other related entities (Section 2.1c)3

Page	Line	Type	What has been inserted or deleted
			Current Year Prior Year Audit fees xxx xxx Non-audit services fees: xxx xxx Other assurance services xxx

Page	Line	Type	What has been inserted or deleted
			xxx Tax services xxx xxx All other services xxx xxx Total Audit and Non-audit Fees of other related entities xxx xxx [When applicable] Fee dependency (Section 2.1d)4 For the years ended Month DD, YYYY and YYYY, the total fees received by the [external auditor/audit firm] from the [covered company] represent more than 15% of the total fees received by the [external auditor/audit firm]. This first arose in YYYY. A pre-issuance review, consistent with the objective of an engagement quality review, performed by a professional accountant [other than the external auditor/who is not a member of the (audit firm)] expressing the auditors' opinion on the financial statements, was performed prior to the issuance of the auditor's opinion.

Page	Line	Type	What has been inserted or deleted
			Notes: 1) Section 2.1a: Disclose agreed fees (excluding out of pocket expenses and VAT) with the external auditor/audit firm and its network firms (as applicable) for the audit of the covered company's stand-alone and/or consolidated financial statements and the covered company's consolidated subsidiaries' financial statements on which the external auditor/audit firm expresses an opinion. These do not include fees for special purpose audit or review of financial statements. (2) Section 2.1b: Disclose charged or billed fees (excluding out of pocket expenses and VAT) by the external auditor/audit firm or a network firm (as applicable) for non-audit services to the covered company and its related entities over which the covered company has direct or indirect control that are consolidated in the financial statements on which the external auditor/audit firm expresses an opinion. These include other assurance services such as special purpose audit or review of financial statements. (3) Section 2.1c: Disclose fees for services (excluding out of pocket expenses and VAT) charged to any related entities of the covered company over which the covered company has direct or indirect control, which are not yet disclosed in (a) or (b), such as fees for services to any unconsolidated subsidiaries that meet the consolidation exemption criteria of Philippine Financial Reporting Standard (PFRS) 10 applicable to investment entities, if the external auditor/audit firm has reason to believe that these are relevant to the evaluation of the external auditor/audit firm's independence, as communicated by the external auditor/audit firm with the covered company's Those Charged with Governance of equivalent (e.g., Audit Committee) (4) Section 2.1d: As applicable, disclose any fee dependency situation or (a) the fact that the total fees received by the external auditor/audit firm from the covered company represent, or are likely to represent, more than 15% of the total fees received by the external auditor/audit firm for two consecutive years and (b) they year that this situation first arose, as communicated by the external auditor/audit firm with covered company's Those Charged with Governance or equivalent (e.g., Audit Committee).
204	3	Deleted	On January 13, 2016, the Financial and Sustainability Reporting Standards Council deferred the original effective date of January 1, 2016, of the said amendments until the IASB completes its broader review of the research project on equity accounting that may result in the simplification of

Page	Line	Type	What has been inserted or deleted
			accounting for such transactions and of other aspects of accounting for associates and joint ventures.