

Page	Line	Type	What has been inserted or deleted
2	11	Deleted	7
2	11	Inserted	6
2	12	Deleted	8
2	12	Inserted	7
2	12	Inserted	4
2	12	Deleted	2
2	13	Inserted	5
2	13	Deleted	9
2	13	Deleted	20
2	13	Inserted	16
2	14	Inserted	17-
2	14	Deleted	21-
2	14	Deleted	6
2	14	Inserted	2
2	15	Inserted	3
2	15	Deleted	7
2	15	Inserted	85
2	15	Deleted	88
4	3	Deleted	it

Page	Line	Type	What has been inserted or deleted
4	3	Inserted	.
4	3	Deleted	]
5	1	Inserted	

Page	Line	Type	What has been inserted or deleted

Page	Line	Type	What has been inserted or deleted
8	3	Inserted	As at 1 January 2024
8	5	Deleted	2023
8	22	Deleted	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 - - -
8	38	Deleted	- Current tax assets - - - - Current biological assets -

Page	Line	Type	What has been inserted or deleted
			- - Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral - - - Other current assets - - -
8	42	Inserted	
8	44	Inserted	Other current assets - - -

Page	Line	Type	What has been inserted or deleted
9	3	Inserted	As at 1 January 2024
9	5	Deleted	2023
9	29	Deleted	Other non-current liabilities - - - Non- current tax liabilities - - - Other non-current non-financial liabilities - - -
9	44	Deleted	Current tax liabilities -

Page	Line	Type	What has been inserted or deleted
			- -
10	1	Inserted	 Director 1
11	1	Deleted	Consolidated statement of financial position (continued) as at 31 December 2025 Director 1
14	13	Inserted	Attributable to the equity holders of the parent Asset revaluation surplus

Page	Line	Type	What has been inserted or deleted
			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) - - - - - At 31 December 2025 542 46 58,357 2,410 60,767

[illegible]

Page	Line	Type	What has been inserted or deleted
17	26	Deleted	-
17	26	Deleted	-
17	26	Deleted	-
17	28	Deleted	Increase (decrease) through treasury share transactions, equity
17	28	Deleted	-
17	28	Deleted	-
17	28	Deleted	-
17	28	Deleted	-
17	28	Deleted	-
17	28	Deleted	-
17	28	Deleted	-
17	28	Deleted	-
17	28	Deleted	-
17	28	Deleted	-
17	30	Deleted	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity
17	30	Deleted	-
17	30	Deleted	-
17	30	Deleted	-
17	30	Deleted	-
17	30	Deleted	-

Page	Line	Type	What has been inserted or deleted
17	30	Deleted	-
17	30	Deleted	-
17	30	Deleted	-
17	30	Deleted	-
18	18	Deleted	Decrease through other distributions to owners, equity
18	18	Deleted	-
18	18	Deleted	-
18	18	Deleted	-
18	18	Deleted	-
18	18	Deleted	-
18	18	Deleted	-
18	19	Deleted	Increase (decrease) through other changes, equity
18	19	Deleted	-
18	19	Deleted	-
18	19	Deleted	-
18	19	Deleted	-
18	19	Deleted	-
18	20	Deleted	Increase (decrease) through treasury share transactions, equity
18	20	Deleted	-
18	20	Deleted	-

Page	Line	Type	What has been inserted or deleted
18	20	Deleted	-
18	20	Deleted	-
18	20	Deleted	-
18	21	Deleted	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity
18	21	Deleted	-
18	21	Deleted	-
18	21	Deleted	-
18	21	Deleted	-
18	21	Deleted	-
19	1	Deleted	Consolidated statement of changes in equity (continued) 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)

Page	Line	Type	What has been inserted or deleted
			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 \$000 \$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 - - - - -

Page	Line	Type	What has been inserted or deleted
			- - - - 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 - - - - - - - - - - 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

Page	Line	Type	What has been inserted or deleted
			Reserve of disposal group held for sale Total Non-controlling interests Total equity \$000 \$000 \$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 - - - - -
21	11	Inserted	Attributable to the equity holders of the parent

Page	Line	Type	What has been inserted or deleted
			Asset revaluation surplus Reserve of disposal group held for sale Total Non-controlling interests Total equity \$000 \$000 \$000 \$000 \$000 At 31 December 2024 - - 45,102 740 45,842

Page	Line	Type	What has been inserted or deleted
			Consolidated statement of cash flows for the year ended 31 December 2025
24	6	Deleted	23
24	6	Inserted	19
24	7	Deleted	23
24	7	Inserted	19
24	8	Deleted	23
24	8	Inserted	19
24	9	Deleted	23
24	9	Inserted	19
24	10	Deleted	4
24	10	Inserted	1
24	11	Deleted	7
24	11	Inserted	4
24	12	Deleted	7
24	12	Inserted	4
24	13	Deleted	8
24	13	Inserted	5

Page	Line	Type	What has been inserted or deleted
24	14	Deleted	9
24	14	Inserted	6
24	15	Deleted	6
24	15	Inserted	3
24	16	Inserted	3
24	16	Deleted	6
24	17	Deleted	8
24	17	Inserted	4
24	18	Inserted	65
24	18	Deleted	69
24	19	Inserted	65
24	19	Deleted	69
24	20	Inserted	66
24	20	Deleted	70
24	21	Deleted	71
24	21	Inserted	67
24	22	Deleted	72
24	22	Inserted	68
24	23	Deleted	7

Page	Line	Type	What has been inserted or deleted
24	23	Inserted	3
24	24	Deleted	80
24	24	Inserted	76
24	25	Deleted	81
24	25	Inserted	77
24	26	Deleted	81
24	26	Inserted	77
24	27	Deleted	6
24	27	Inserted	2
24	28	Deleted	6
24	28	Inserted	2
24	29	Deleted	7
24	29	Inserted	3
24	30	Inserted	83
24	30	Deleted	87
24	31	Deleted	7
24	31	Inserted	3
24	32	Deleted	7
24	32	Inserted	3

Page	Line	Type	What has been inserted or deleted
24	33	Deleted	8
24	33	Inserted	4
24	35	Deleted	8
24	35	Inserted	4
24	36	Deleted	89
24	36	Inserted	85
24	37	Deleted	89
24	37	Inserted	85
24	38	Deleted	89
24	38	Inserted	85
24	39	Deleted	92
24	39	Inserted	88
24	40	Inserted	1
24	40	Deleted	5
24	41	Deleted	8
24	41	Inserted	4
24	42	Deleted	10
24	42	Inserted	96
24	42	Deleted	0

Page	Line	Type	What has been inserted or deleted
25	3	Deleted	101
25	3	Inserted	97
25	4	Deleted	4
25	4	Inserted	0
25	5	Deleted	4
25	5	Inserted	0
25	6	Deleted	5
25	6	Inserted	1
25	7	Deleted	8
25	7	Inserted	4
25	8	Deleted	6
25	8	Inserted	2
25	9	Deleted	23
25	9	Inserted	19
25	10	Deleted	3
25	10	Inserted	0
25	11	Deleted	5
25	11	Inserted	1
25	12	Deleted	5

Page	Line	Type	What has been inserted or deleted
25	12	Inserted	1
25	13	Deleted	6
25	13	Inserted	2
25	14	Deleted	6
25	14	Inserted	2
25	15	Deleted	7
25	15	Inserted	3
25	16	Deleted	42
25	16	Inserted	38
25	17	Deleted	43
25	17	Inserted	39
25	18	Deleted	5
25	18	Inserted	1
25	19	Deleted	6
25	19	Inserted	2
25	20	Deleted	6
25	20	Inserted	2
25	21	Deleted	6
25	21	Inserted	2

Page	Line	Type	What has been inserted or deleted
25	22	Deleted	7
25	22	Inserted	3
25	23	Deleted	50
25	23	Inserted	46
25	24	Deleted	8
25	24	Inserted	3
25	25	Deleted	61
25	25	Inserted	56
25	26	Deleted	62
25	26	Inserted	57
25	27	Deleted	64
25	27	Inserted	59
25	28	Deleted	6
25	28	Inserted	1
34	17	Inserted	m
34	17	Deleted	m
41	17	Inserted	
47	39	Inserted	

Page	Line	Type	What has been inserted or deleted
51	36	Deleted	
53	22	Deleted	
53	33	Deleted	
60	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 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.
60	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.
61	5	Deleted	Impact on equity (increase/(decrease) in equity)

Page	Line	Type	What has been inserted or deleted
62	17	Inserted	
70	42	Deleted	4
70	42	Deleted	Revenue from contracts with customers
70	43	Deleted	4.1
70	43	Deleted	Disaggregated revenue information
71	4	Deleted	(continued)
71	5	Deleted	(continued)
71	5	Inserted	
72	19	Inserted	
72	27	Inserted	

Page	Line	Type	What has been inserted or deleted
73	20	Inserted	is
73	20	Deleted	are
74	21	Inserted	
75	17	Inserted	
77	16	Inserted	
78	8	Deleted	
78	24	Inserted	
79	20	Inserted	
80	31	Inserted	
82	5	Deleted	Summarised statement of profit or loss (continued)
82	38	Deleted	Summarised statement of financial position as at 31 December 2024:
83	5	Deleted	Summarised statement of financial position (continued)

Page	Line	Type	What has been inserted or deleted
83	6	Deleted	(continued)
83	31	Inserted	
84	24	Inserted	
85	43	Deleted	Fair value measurement hierarchy for assets as at 31 December 2025:
86	5	Deleted	(continued)
91	19	Inserted	
91	35	Inserted	
91	43	Deleted	12.5
91	43	Deleted	Other income

Page	Line	Type	What has been inserted or deleted
92	5	Deleted	(continued)
92	14	Inserted	
93	15	Inserted	
93	36	Inserted	
94	19	Inserted	
95	11	Inserted	

Page	Line	Type	What has been inserted or deleted
96	35	Inserted	
98	35	Inserted	
102	38	Inserted	
103	19	Inserted	
107	41	Inserted	of \$ XXXXX
108	13	Inserted	of \$XXXXX
109	6	Deleted	
111	40	Deleted	Other financial liabilities 2025 2024 \$000 \$000

Page	Line	Type	What has been inserted or deleted
112	6	Deleted	(continued)
114	8	Deleted	
117	17	Inserted	-
117	19	Inserted	-
120	33	Deleted	19.4 Fair values
120	36	Deleted	2025 2024 Carrying amount Fair value Carrying amount Fair value \$000 \$000 \$000

Page	Line	Type	What has been inserted or deleted
			\$000
121	5	Deleted	(continued)
121	5	Inserted	
121	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:
127	13	Inserted	
127	33	Inserted	
137	15	Deleted	19.6
137	15	Deleted	Changes in liabilities arising from financing activities
138	5	Deleted	(continued)
139	18	Inserted	

Page	Line	Type	What has been inserted or deleted
140	12	Inserted	
140	21	Inserted	
140	30	Inserted	
141	13	Inserted	
147	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

Page	Line	Type	What has been inserted or deleted
			\$000 \$000 \$000 \$000 \$000 \$000 \$000 \$000 \$000 At 1 January 2024 66 - - 3 31 - - 100
148	11	Inserted	At 1 January 2024 66 - - 3 31

Page	Line	Type	What has been inserted or deleted
			- - 100
149	41	Inserted	
150	15	Inserted	
150	25	Inserted	
152	39	Inserted	
153	24	Inserted	
154	22	Inserted	
154	30	Inserted	

Page	Line	Type	What has been inserted or deleted
159	21	Inserted	
161	23	Inserted	
162	37	Inserted	
166	41	Deleted	Compensation of key management personnel of the Group
167	5	Deleted	(continued)
167	13	Inserted	
168	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.
168	22	Deleted	It also requires
168	22	Inserted	The standard requires

Page	Line	Type	What has been inserted or deleted
168	31	Inserted	are
168	31	Deleted	is
168	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.
169	7	Inserted	
169	8	Deleted	
170	5	Inserted	
170	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 new hedging relationships designated from the initial application date. Additionally, the IFRS 7 disclosure amendments must be implemented alongside the IFRS 9 amendments.

Page	Line	Type	What has been inserted or deleted
			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.
184	4	Inserted	As at 1 January 2024
184	6	Deleted	2023
184	21	Deleted	Non-current contract assets - - - Other non-current assets - - - 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 - - -
184	39	Deleted	Other current assets

Page	Line	Type	What has been inserted or deleted
			- - - 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 - - -
185	4	Inserted	As at 1 January 2024

Page	Line	Type	What has been inserted or deleted
185	6	Deleted	2023
185	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
185	46	Deleted	Other current liabilities - - - Current tax liabilities - - -
187	4	Inserted	As at 1 January 2024
187	6	Deleted	2023
188	21	Inserted	
188	21	Inserted	
189	2	Inserted	
189	4	Inserted	Wording in Note 2.3 b) _Alternative wording_Commentary_ Alternative wording Commentary

Page	Line	Type	What has been inserted or deleted
189	5	Deleted	<u>Alternative wording_Commentary_</u>
190	3	Inserted	Wording in Note 2.3 b) <u>Alternative wording_Commentary_</u> Alternative wording Commentary
190	4	Deleted	<u>Alternative wording_Commentary_</u>
191	3	Inserted	Wording in Note 2.3 b) <u>Alternative wording_Commentary_</u> Alternative wording Commentary
191	4	Deleted	<u>Alternative wording_Commentary_</u>
192	3	Inserted	Wording in Note 2.3 b) <u>Alternative wording_Commentary_</u> Alternative wording Commentary
192	4	Deleted	<u>Alternative wording_Commentary_</u>
193	3	Inserted	Wording in Note 2.3 b) <u>Alternative wording_Commentary_</u> Alternative wording

Page	Line	Type	What has been inserted or deleted
			Commentary
193	4	Deleted	<u>_Alternative wording_Commentary_</u>
193	44	Inserted	
193	44	Inserted	
193	50	Inserted	Appendix 6 - Illustrative disclosure about Pillar Two taxes (continued)
194	7	Deleted	
195	1	Deleted	Appendix 6 -
195	1	Deleted	Illustrative disclosure about Pillar Two taxes (continued)
195	32	Inserted	s
195	32	Deleted	t
195	40	Deleted	However, the Group has recognised a Pillar Two current tax expense of €78,000, the equivalent of
195	40	Inserted	

Page	Line	Type	What has been inserted or deleted
			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
196	6	Inserted	
196	7	Deleted	