

Page	Line	Type	What has been inserted or deleted
2	11	Deleted	7
2	11	Inserted	6
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2	13	Inserted	12
2	13	Deleted	21
2	13	Deleted	23
2	13	Inserted	13
2	14	Inserted	14
2	14	Deleted	24
2	14	Deleted	52
2	14	Inserted	42
2	15	Inserted	43
2	15	Deleted	53
2	15	Deleted	67
2	15	Inserted	58
5	19	Deleted	Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed

Page	Line	Type	What has been inserted or deleted
			- - Gains (losses) on net monetary position - - Gain (loss) arising from derecognition of financial assets measured at amortised cost - - Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9 - - Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss - - Finance income (expenses) from reinsurance contracts held recognised in profit or loss

Page	Line	Type	What has been inserted or deleted
			- -
5	31	Deleted	Other income (expense) from subsidiaries, jointly controlled entities and associates - - Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category - - Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss - - Hedging gains (losses) for hedge of group of items with offsetting risk positions -

Page	Line	Type	What has been inserted or deleted
			-
6	16	Deleted	Income tax effect relating to the components of OCI - - Available-for-sale financial assets - - Financial assets measured at fair value through other comprehensive income - - Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss - - Finance income (expenses) from reinsurance contracts held excluded from profit or loss

Page	Line	Type	What has been inserted or deleted
			- -
6	33	Deleted	Income tax effect relating to the components of OCI - - Exchange differences on translation, other than translation of foreign operations - - Change in fair value of financial liability attributable to change in credit risk of liability - - Gains (losses) on hedging instruments that hedge investments in equity instruments - - Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss

Page	Line	Type	What has been inserted or deleted
			- -
7	3	Inserted	As at
7	3	Deleted	2023
7	3	Inserted	1 January 2024
7	17	Deleted	Non-current trade and other receivables - - - Non-current contract assets - - - Other non-current assets - - -

Page	Line	Type	What has been inserted or deleted
			Investments accounted for using equity method - - - Non-current biological assets - - - Non-current inventories - - - Non-cCurrent tax assets, non-current - - - 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
			- - -
7	23	Inserted	Non-c
7	36	Deleted	Other current assets - - - Current tax assets, current - - - 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 - - -
8	3	Inserted	As at
8	3	Deleted	2023
8	3	Inserted	1 January 2024
8	18	Deleted	Non-current trade and other payables - - - Other non-current liabilities - - - Non-cCurrent tax liabilities, non-current

Page	Line	Type	What has been inserted or deleted
			- - - Other non-current non-financial liabilities - - -
8	20	Inserted	Non-c
8	33	Deleted	Other current liabilities - - - Current tax liabilities, current - - -

Page	Line	Type	What has been inserted or deleted
8	41	Inserted	 Director 1
8	42	Deleted	 Director 1
10	38	Inserted	At 31 December 2025 14,592 3,187 (339) 781 21,257 (375) (13) (71) (330)

Page	Line	Type	What has been inserted or deleted
11	29	Inserted	At 31 December 2025 361 31 39,081
12	1	Deleted	Statement of changes in equity (continued) for the year ended 31 December 2025 Issued capital (Note 23)

Page	Line	Type	What has been inserted or deleted
			Share premium (Note 23) Treasury shares (Note 23) Other capital reserves (Note 23) 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 Increase through other contributions by owners, equity - - -

Page	Line	Type	What has been inserted or deleted
			- - - - - - - Decrease through other distributions to owners, equity - - - - - - - - - Increase (decrease) through other changes, equity - - - - - - -

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

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 - - - - - - - - - for the year ended 31 December 2025

Page	Line	Type	What has been inserted or deleted
			Asset revaluation surplus Reserve of disposal group held for sale Total \$000 \$000 \$000 Increase through other contributions by owners, equity - - - Decrease through other distributions to owners, equity - - - Increase (decrease) through other changes, equity - - -

Page	Line	Type	What has been inserted or deleted
			Increase (decrease) through treasury share transactions, equity - - - Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity - - - 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 - - -
14	3	Deleted	

Page	Line	Type	What has been inserted or deleted
			Issued capital (Note 23) Share premium (Note 23) Treasury shares (Note 23) Other capital reserves (Note 23) 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 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 - - - - - - - - - At 31 December 2025 14,592 3,187 (339)

Page	Line	Type	What has been inserted or deleted
			781 21,257 (375) (13) (71) (330)
15	2	Deleted	for the year ended 31 December 2025
15	3	Deleted	Asset revaluation surplus Reserve of disposal group held for sale Total \$000 \$000 \$000 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 - - - At 31 December 2025 361 31 39,081
15	15	Inserted	
15	27	Inserted	Asset revaluation surplus Reserve of disposal group held for sale

Page	Line	Type	What has been inserted or deleted
			Total \$000 \$000 \$000 As at 1 January 2024 - - 26,954 Effect of adoption of IFRS XX - - - Adjustment on correction of error (net of tax) - - - As at 1 January 2024 (restated) - - 26,954

Page	Line	Type	What has been inserted or deleted
16	1	Deleted	Statement of changes in equity (continued) for the year ended 31 December 2024 Asset revaluation surplus Reserve of disposal group held for sale Total \$000 \$000 \$000 As at 1 January 2024 - - 26,954 Effect of adoption of IFRS XX - - -

Page	Line	Type	What has been inserted or deleted
			Adjustment on correction of error (net of tax) - - - As at 1 January 2024 (restated) - - 26,954
17	37	Inserted	At 31 December 2024 12,925 53 (436) 576 17,610 (47) - 6 (296)
18	25	Inserted	At 31 December 2024 - -

Page	Line	Type	What has been inserted or deleted
			30,391
18	26	Deleted	Increase through other contributions by owners, equity - - - Decrease through other distributions to owners, equity - - -
19	1	Deleted	Statement of changes in equity (continued) for the year ended 31 December 2024 Issued capital (Note 23) Share premium (Note 23) Treasury shares (Note 23) Other capital reserves (Note 23)

[illegible]

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

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 - - - - - - - - - for the year ended 31 December 2024 Asset revaluation surplus Reserve of disposal group held for sale Total \$000 \$000 \$000 Increase (decrease) through other changes, equity

Page	Line	Type	What has been inserted or deleted
			- - - Increase (decrease) through treasury share transactions, equity - - - Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity - - - 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 - - - for the year ended 31 December 2024 Issued capital (Note 23) Share premium (Note 23) Treasury shares (Note 23) Other capital reserves (Note 23) Retained earnings Cash flow hedge reserve Cost of hedging reserve Fair value reserve of financial assets at FVOCI Foreign currency translation reserve \$000

Page	Line	Type	What has been inserted or deleted
			\$000 \$000 \$000 \$000 \$000 \$000 \$000 \$000 \$000 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 - - - - - - - - - At 31 December 2024 12,925 53 (436) 576

Page	Line	Type	What has been inserted or deleted
			17,610 (47) - 6 (296) for the year ended 31 December 2024 Asset revaluation surplus Reserve of disposal group held for sale Total \$000 \$000 \$000 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 - - - At 31 December 2024

Page	Line	Type	What has been inserted or deleted
			- - 30,391
23	25	Deleted	Adjustments for income tax expense - - Adjustments for depreciation and amortisation expense - - Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss - - Adjustments for unrealised foreign exchange losses (gains) - - Adjustments for fair value losses (gains)

Page	Line	Type	What has been inserted or deleted
			- - Adjustments for undistributed profits of associates - - Other adjustments for non-cash items - - Other adjustments for which cash effects are investing or financing cash flow - - Other adjustments to reconcile profit (loss) - -
23	41	Deleted	Adjustments for decrease (increase) in other operating receivables

Page	Line	Type	What has been inserted or deleted
			- - Adjustments for increase (decrease) in other operating payables - -
23	47	Deleted	Dividends paid - - Dividends received - - Other inflows (outflows) of cash - -

Page	Line	Type	What has been inserted or deleted
24	14	Deleted	Cash flows from losing control of subsidiaries or other businesses - - Other cash receipts from sales of equity or debt instruments of other entities - - Other cash payments to acquire equity or debt instruments of other entities - - Other cash receipts from sales of interests in joint ventures - - Proceeds from sales of intangible assets - - Purchase of intangible assets

Page	Line	Type	What has been inserted or deleted
			- - Proceeds from sales of other long-term assets - - Purchase of other long-term assets - - Cash advances and loans made to other parties - - Cash receipts from repayment of advances and loans made to other parties - - Dividends received

Page	Line	Type	What has been inserted or deleted
			- - Interest paid - - Interest received - - Income taxes refund (paid) - - Other inflows (outflows) of cash - -
24	42	Inserted	Net cash flows from financing activities

Page	Line	Type	What has been inserted or deleted
			2,236 321 Net increase in cash and cash equivalents 3,348 2,383 Net foreign exchange difference 226 217 Cash and cash equivalents at 1 January 8,144 5,544 Cash and cash equivalents at 31 December 22 11,718 8,144 Net foreign exchange difference Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control 226-

Page	Line	Type	What has been inserted or deleted
			217-
24	47	Deleted	Net foreign exchange differenceProceeds from changes in ownership interests in subsidiaries that do not result in loss of control 226- 217- Cash and cash equivalents at 1 JanuaryPayments from changes in ownership interests in subsidiaries that do not result in loss of control 8,144- 5,544- Cash and cash equivalents at 31 DecemberProceeds from issuing other equity instruments 22 11,718- 8,144- Cash and cash equivalents at 31 DecemberPayments to acquire or redeem entity's shares 22 11,718- 8,144- Payments of other equity instruments

Page	Line	Type	What has been inserted or deleted
			- - Proceeds from government grants - - Dividends paid - -
24	47	Inserted	226
24	47	Inserted	217
24	49	Inserted	Cash and cash equivalents at 1 January
24	49	Inserted	8,144
24	49	Inserted	5,544
24	51	Inserted	Cash and cash equivalents at 31 December
24	51	Inserted	22
24	51	Inserted	11,718

Page	Line	Type	What has been inserted or deleted
24	51	Inserted	8,144
24	53	Inserted	Cash and cash equivalents at 31 December
24	53	Inserted	22
24	53	Inserted	11,718
24	53	Inserted	8,144
25	1	Deleted	Statement of cash flows (continued) for the year ended 31 December 2025 2025 2024 Notes \$000 \$000 Interest paid - - Income taxes refund (paid)

Page	Line	Type	What has been inserted or deleted
			-
			-
			Other inflows (outflows) of cash
			-
			-
			Net cash flows from financing activities
			2,236
			321
			Net increase in cash and cash equivalents
			3,348
			2,383
			Net foreign exchange difference
			226
			217
			Cash and cash equivalents at 1 January
			8,144

Page	Line	Type	What has been inserted or deleted
			5,544 Cash and cash equivalents at 31 December 22 11,718 8,144
26	6	Deleted	26
26	6	Inserted	16
26	7	Deleted	26
26	7	Inserted	17
26	8	Deleted	26
26	8	Inserted	17
26	9	Deleted	26
26	9	Inserted	17
26	10	Deleted	58
26	10	Inserted	48
26	11	Deleted	59
26	11	Inserted	49
26	12	Deleted	59

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26	16	Deleted	68
26	16	Inserted	58
26	17	Deleted	68
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26	18	Deleted	70
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26	21	Inserted	61

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26	30	Inserted	70
26	31	Deleted	80

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26	39	Deleted	91
26	39	Inserted	81
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26	41	Deleted	93
26	41	Inserted	84

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27	3	Deleted	95
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27	4	Deleted	98
27	4	Inserted	88
27	5	Deleted	10
27	5	Inserted	94
27	5	Deleted	4
27	6	Deleted	11
27	6	Inserted	01
27	7	Deleted	20
27	7	Inserted	11
27	8	Deleted	22
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27	10	Inserted	13

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27	20	Deleted	37

Page	Line	Type	What has been inserted or deleted
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27	22	Inserted	3
27	22	Deleted	48
27	22	Inserted	7
27	23	Inserted	3
27	23	Deleted	48
27	23	Inserted	7
27	24	Inserted	4
27	24	Deleted	51
27	24	Inserted	0
27	25	Inserted	4
27	25	Deleted	5
31	14	Inserted	
42	32	Inserted	
48	21	Inserted	

Page	Line	Type	What has been inserted or deleted
60	30	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 Company's financial statements.
60	40	Deleted	Supplier Finance Arrangements - Amendments to IAS 7 and IFRS 7 The amendments to IAS 7 Statement of Cash Flows and IFTS 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 Company has provided additional disclosures about its supplier finance arrangement. Please refer to Note 18.5 and Note 28.
69	39	Deleted	For the year ended 31 December 2024 Segments <insert product 1> <insert product 2> Total

Page	Line	Type	What has been inserted or deleted
			\$000 \$000 \$000
70	40	Deleted	4.2 Contract balances
71	5	Deleted	(continued)
71	40	Deleted	4.4
71	40	Deleted	Performance obligations
71	41	Deleted	Information about the Company's performance obligations are summarised below:
72	5	Deleted	(continued) Information about the Company's performance obligations is summarised below:
72	5	Inserted	Information about the Company's performance obligations is summarised below:
72	7	Inserted	Information about the Company's performance obligations is summarised below:
73	35	Inserted	

Page	Line	Type	What has been inserted or deleted
78	38	Deleted	Fair value measurement hierarchy for liabilities as at 31 December 2025: Fair value measurement using Date of valuation Total Quoted prices in active markets (Level 1) Significant observable inputs (Level 2) Significant unobservable inputs (Level 3) \$000 \$000 \$000 \$000 Liabilities measured at fair value:
79	5	Deleted	(continued)

Page	Line	Type	What has been inserted or deleted
79	13	Inserted	Liabilities measured at fair value:
79	45	Deleted	Fair value measurement hierarchy for assets as at 31 December 2024:
80	5	Deleted	(continued)
82	42	Deleted	12.3
82	42	Deleted	Finance costs
83	5	Deleted	(continued)
83	15	Inserted	
83	15	Inserted	
83	23	Inserted	
83	33	Inserted	

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84	37	Inserted	
84	38	Inserted	
84	38	Inserted	
84	44	Inserted	
84	44	Deleted	12.9
84	44	Deleted	Administrative expenses
85	5	Deleted	(continued)
85	19	Inserted	

Page	Line	Type	What has been inserted or deleted
86	33	Inserted	
87	38	Deleted	Profit or loss
88	5	Deleted	(continued)
90	16	Inserted	
94	11	Inserted	
94	11	Inserted	
94	34	Inserted	
94	39	Deleted	Reconciliation of fair value:
95	5	Deleted	(continued)
96	45	Deleted	18
96	45	Deleted	Financial assets and financial liabilities
96	46	Deleted	18.1
96	46	Deleted	Financial assets
97	4	Deleted	(continued)

Page	Line	Type	What has been inserted or deleted
97	5	Deleted	(continued)
106	7	Inserted	The hedge ineffectiveness can arise from:
106	7	Deleted	
112	42	Inserted	20XX: -
113	6	Deleted	Description of significant unobservable inputs to valuation (continued) 20XX: -

Page	Line	Type	What has been inserted or deleted
113	29	Inserted	
115	6	Deleted	Market risk (continued)
116	6	Deleted	Market risk (continued)
117	6	Deleted	Market risk (continued)
118	6	Deleted	Market risk (continued)
119	6	Deleted	Credit risk (continued)
120	6	Deleted	Credit risk (continued)
120	42	Deleted	Liquidity risk
121	6	Deleted	(continued)
121	7	Inserted	
121	35	Deleted	The table below summarises the maturity profile of the Company's financial liabilities based on contractual undiscounted payments:
121	37	Deleted	Year ended 31 December 2025 On demand Less than 3 months 3 to 12 months 1 to 5 years

Page	Line	Type	What has been inserted or deleted
			> 5 years Total \$000 \$000 \$000 \$000 \$000 \$000
122	22	Inserted	
122	36	Inserted	
123	16	Inserted	
123	32	Deleted	18.6
123	32	Deleted	Changes in liabilities arising from financing activities
124	5	Deleted	(continued)
125	18	Inserted	

Page	Line	Type	What has been inserted or deleted
126	12	Inserted	
127	13	Inserted	
127	13	Inserted	
128	15	Inserted	31
128	15	Deleted	29
128	38	Inserted	31
128	38	Deleted	29
130	26	Deleted	Year ended 31 December 2024 Cash flow hedge reserve Cost of hedging reserve Fair value reserve of financial assets at FVOCI Foreign currency translation reserve Asset revaluation surplus Retained earnings Total \$000 \$000 \$000 \$000

Page	Line	Type	What has been inserted or deleted
			\$000 \$000 \$000 Net gain on a hedge of net investment - - - - - - - Exchange differences on translation of foreign operations - - - (78) - - (78)
131	13	Inserted	Net gain on a hedge of net investment - -

Page	Line	Type	What has been inserted or deleted
			- - - - - Exchange differences on translation of foreign operations - - - (78) - - (78)
133	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 Total

Page	Line	Type	What has been inserted or deleted
			\$000 \$000 \$000 \$000 \$000 \$000 \$000 At 1 January 2024 44 - - 2 21 - 67
134	11	Inserted	At 1 January 2024 44 - - 2 21 -

Page	Line	Type	What has been inserted or deleted
			67
135	34	Deleted	27
135	34	Deleted	Contract liabilities
136	4	Deleted	(continued)
136	15	Inserted	
136	33	Deleted	Interest payables - -
137	5	Inserted	,
137	29	Inserted	,
140	23	Inserted	

Page	Line	Type	What has been inserted or deleted
140	31	Inserted	
153	31	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. The amendments are not expected to have a material impact on the Company's financial statements.
153	42	Inserted	IFRS 18 Presentation and Disclosure in Financial Statements In April 2024, the IASB issued IFRS 18, which replaces IAS 1 Presentation of Financial Statements. IFRS 18 introduces new requirements for presentation within the statement of profit or loss, including specified totals and subtotals. Furthermore, entities are required to classify all income and expenses within the statement of profit or loss into one of five categories: operating, investing, financing, income taxes and discontinued operations, whereof the first three are new. The standard requires disclosure of newly defined management-defined performance measures, subtotals of income and expenses, and it also includes new requirements for aggregation and disaggregation of financial information based on the identified 'roles' of the primary financial statements (PFS) and the notes .

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			In addition, narrow-scope amendments have been made to IAS 7 Statement of Cash Flows, which include changing the starting point for determining cash flows from operations under the indirect method, from 'profit or loss' to 'operating profit or loss' and removing the optionality around classification of cash flows from dividends and interest. In addition, there are consequential amendments to several other standards. Notes to financial statements (continued) for the year ended 31 December 2025 34 Standards issued but not yet effective (continued) IFRS 18 Presentation and Disclosure in Financial Statements (continued) IFRS 18, and the amendments to the other standards, isare effective for reporting periods beginning on or after 1 January 2027, but earlier application is permitted and must be disclosed. IFRS 18 will apply retrospectively. The Company is currently working to identify all impacts the amendments will have on the primary financial statements and notes to the financial statements. The initial expected material impacts on Company'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

Page	Line	Type	What has been inserted or deleted
			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. IFRS 19 Subsidiaries without Public Accountability: Disclosures In May 2024, the IASB issued IFRS 19, which allows eligible entities to elect to apply its reduced disclosure requirements while still applying the recognition, measurement and presentation requirements in other IFRS accounting standards. To be eligible, at the end of the reporting period, an entity must be a subsidiary as defined in IFRS 10, cannot have public accountability and must have a parent (ultimate or intermediate) that prepares consolidated financial statements, available for public use, which comply with IFRS accounting standards. IFRS 19 will become effective for reporting periods beginning on or after 1 January 2027, with early application permitted. As the Company's equity instruments are publicly traded, it is not eligible to elect to apply IFRS 19. Amendments to the Classification and Measurement of Financial Instruments— Amendments to IFRS 9 and IFRS 7 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:

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			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 Notes to financial statements (continued) for the year ended 31 December 2025 34 Standards issued but not yet effective (continued) Amendments to the Classification and Measurement of Financial Instruments— Amendments to IFRS 9 and IFRS 7 (continued) 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 Company does not anticipate that the amendments will have a material effect on the Company's financial statements.

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154	21	Deleted	is
155	46	Deleted	Notes to financial statements (continued) for the year ended 31 December 2025 34 Standards issued but not yet effective (continued) IFRS 18 Presentation and Disclosure in Financial Statements In April 2024, the IASB issued IFRS 18, which replaces IAS 1 Presentation of Financial Statements. IFRS 18 introduces new requirements for presentation within the statement of profit or loss, including specified totals and subtotals. Furthermore, entities are required to classify all income and expenses within the statement of profit or loss into one of five categories: operating, investing, financing, income taxes and discontinued operations, whereof the first three are new. It also requires disclosure of newly defined management-defined performance measures, subtotals of income and expenses, and includes new requirements for aggregation and disaggregation of financial information based on the identified 'roles' of the primary financial statements (PFS) and the notes. In addition, narrow-scope amendments have been made to IAS 7 Statement of Cash Flows, which include changing the starting point for determining cash flows from operations under the indirect method, from 'profit or loss' to 'operating profit or loss' and removing the optionality around classification of cash flows from dividends and interest. In addition, there are consequential amendments to several other standards.

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			IFRS 18, and the amendments to the other standards, is effective for reporting periods beginning on or after 1 January 2027, but earlier application is permitted and must be disclosed. IFRS 18 will apply retrospectively. The Company is currently working to identify all impacts the amendments will have on the primary financial statements and notes to the financial statements. IFRS 19 Subsidiaries without Public Accountability: Disclosures In May 2024, the IASB issued IFRS 19, which allows eligible entities to elect to apply its reduced disclosure requirements while still applying the recognition, measurement and presentation requirements in other IFRS accounting standards. To be eligible, at the end of the reporting period, an entity must be a subsidiary as defined in IFRS 10, cannot have public accountability and must have a parent (ultimate or intermediate) that prepares financial statements, available for public use, which comply with IFRS accounting standards. IFRS 19 will become effective for reporting periods beginning on or after 1 January 2027, with early application permitted. As the Company's equity instruments are publicly traded, it is not eligible to elect to apply IFRS 19.
169	39	Deleted	Appendix 3 -
169	39	Deleted	Example of a "Auditors' remuneration Note"
169	41	Deleted	Auditors' remuneration
170	1	Deleted	(continued)
170	3	Deleted	(continued)
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