

Page	Line	Type	What has been inserted or deleted
2	9	Inserted	-4
2	10	Inserted	5
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2	13	Inserted	7
2	14	Inserted	the
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2	14	Inserted	710

Page	Line	Type	What has been inserted or deleted
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2	15	Inserted	712
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3	5	Inserted	6
3	5	Deleted	4
4	2	Deleted	[Aud
5	61	Inserted	Restated
5	61	Deleted	
5	62	Inserted	(Note 2.4, 2.5)
5	65	Deleted	Restated (Note 2.4, 2.5)
5	69	Inserted	2.4,
5	73	Inserted	,5
5	74	Deleted	Rental income 16

Page	Line	Type	What has been inserted or deleted
			1,404 1,377 Revenue 180,462 160,465
5	76	Inserted	5
5	76	Inserted	366
5	76	Deleted	569
5	76	Deleted	128,386
5	76	Inserted	127,946
5	78	Deleted	43,893
5	78	Inserted	42,962
5	78	Deleted	32,079
5	78	Inserted	31,142
5	80	Inserted	

Page	Line	Type	What has been inserted or deleted
5	81	Inserted	individually immaterial
5	81	Inserted	5,
5	81	Deleted	2
5	81	Inserted	3
5	82	Inserted	Research and development expenses 3, 132.6 (2,235) (1,034)
5	82	Deleted	2
5	83	Deleted	and distribution
5	83	Inserted	3, 5
5	83	Deleted	14,001
5	83	Inserted	9,940
5	83	Deleted	12,964
5	83	Inserted	8,875
5	85	Inserted	Distribution expenses 3, 5 (4,009) (4,041)

Page	Line	Type	What has been inserted or deleted
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5	87	Deleted	2
5	87	Inserted	3
5	87	Deleted	9
5	87	Inserted	8
5	86	Deleted	18,290
5	86	Inserted	16,177
5	86	Deleted	12,011
5	86	Inserted	11,420
5	88	Inserted	Foreign exchange differences 132.7 (302) (206)
5	88	Deleted	2
5	89	Inserted	individually immaterial
5	89	Inserted	5,
5	89	Inserted	3

Page	Line	Type	What has been inserted or deleted
5	89	Deleted	2
5	89	Deleted	554
5	89	Inserted	248
5	89	Deleted	3
5	90	Deleted	11,483
5	90	Inserted	10,216
5	90	Deleted	9,299
5	90	Inserted	8,061
5	92	Deleted	Finance costs 12.3 (1,366) (1,268) Finance income 12.4 202 145 Other income 12.5 98 66

Page	Line	Type	What has been inserted or deleted
5	95	Inserted	
5	96	Deleted	9,
5	96	Inserted	,11
5	97	Inserted	Rental income 1998 1,404 1,377 Foreign exchange differences on cash and short-term deposits 1323.7 270 254 Change in fair value of investment properties 1989 (306) (300) Other individually immaterial income from investments 13.3

Page	Line	Type	What has been inserted or deleted
			243 144 Profit before financing and income taxes 12,498 10,174 Interest expenses on loans and borrowings 2221 (1,036) (1,020) Interest expenses on other liabilities 1323.4 (431) (341)

Page	Line	Type	What has been inserted or deleted
			Foreign exchange differences on interest-bearing loans and borrowings 1332.7 57 67
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5	102	Deleted	1223.3
5	104	Deleted	2
5	104	Deleted	1
5	105	Deleted	23
5	106	Deleted	3
5	106	Deleted	2
5	107	Inserted	income
5	107	Deleted	from continuing operations

Page	Line	Type	What has been inserted or deleted
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6	6	Inserted	4
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6	7	Deleted	for the year
6	8	Inserted	

Page	Line	Type	What has been inserted or deleted
6	17	Deleted	Report should be provided by independent auditor appointed by the company. Consolidated statement of profit or loss for the year ended 31 December 2025 Attributable to: Equity holders of the parent 7,928 20256,220 2024 Non-controlling interests

Page	Line	Type	What has been inserted or deleted
			Notes288 \$000239 \$000 8,216 6,459 Restated (Note 2.4, 2.5) Report should be provided by independent auditor appointed by the company.

Page	Line	Type	What has been inserted or deleted

Page	Line	Type	What has been inserted or deleted
			Consolidated statement of profit or loss for the year ended 31 December 2025 2025 2024 Earnings per share Notes16 \$000 \$000

Page	Line	Type	What has been inserted or deleted
			Basic, profit for the year attributable to ordinary equity holders of the parent €0.38 Restated (Note 2.4, 2.5)€0.33
6	17	Inserted	Report should be provided by independent auditor appointed by the company. Consolidated statement of profit or loss for the year ended 31 December 2025
6	34	Inserted	2025
6	34	Inserted	2024
6	36	Inserted	Notes

Page	Line	Type	What has been inserted or deleted
6	36	Inserted	\$000
6	36	Inserted	\$000
6	37	Inserted	Restated (Note 2.4, 2.5)
8	1	Deleted	Consolidated statement of comprehensive income
8	10	Inserted	Attributable to: Equity holders of the parent 7,928 6,220 Non-controlling interests 288 239

Page	Line	Type	What has been inserted or deleted
			8,216 6,459
8	16	Deleted	6
8	21	Deleted	16
9	7	Deleted	for the year
9	8	Inserted	
9	13	Inserted	221
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9	14	Deleted	24
9	15	Inserted	221
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9	16	Inserted	6
9	16	Deleted	4
9	17	Inserted	221
9	17	Deleted	119

Page	Line	Type	What has been inserted or deleted
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9	19	Inserted	221
9	19	Deleted	119
9	20	Inserted	6
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9	21	Inserted	11
9	22	Deleted	Income tax effect relating to the components of OCI - -
9	25	Inserted	
9	28	Inserted	6
9	28	Deleted	4

Page	Line	Type	What has been inserted or deleted
9	30	Inserted	3
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9	33	Deleted	Income tax effect relating to the components of OCI - -
9	36	Deleted	for the year
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10	14	Deleted	1917

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10	13	Inserted	2,211
10	13	Deleted	2,461
10	13	Inserted	1,995
10	13	Deleted	2,114
10	15	Inserted	Goodwill 201920 2,281 250 119
10	15	Deleted	1920
10	16	Inserted	5, 32
10	16	Deleted	30
10	17	Deleted	Investment in subsidiaries - - -

Page	Line	Type	What has been inserted or deleted
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10	18	Deleted	9, 1
10	18	Inserted	, 11
10	20	Deleted	Non-current
10	20	Inserted	Other-individually immaterial
10	20	Inserted	22
10	20	Deleted	19
10	21	Inserted	5
10	21	Deleted	4
10	22	Deleted	Non-current trade and other receivables - - - Non-current contract assets - - - Other non-current assets

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10	27	Inserted	232
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10	31	Inserted	2
10	31	Deleted	1
10	31	Inserted	, 234
10	32	Deleted	3
10	33	Deleted	242
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10	34	Inserted	Other-individually immaterial
10	34	Deleted	Other current
10	34	Inserted	2210
10	34	Deleted	1019

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11	11	Deleted	4
11	12	Inserted	6
11	12	Deleted	4
11	13	Inserted	Other-individually immaterial
11	13	Deleted	Other
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11	15	Inserted	Other-individually immaterial
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Page	Line	Type	What has been inserted or deleted
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11	22	Inserted	221
11	22	Deleted	119
11	23	Inserted	Other-individually immaterial
11	23	Deleted	Other non-current
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11	23	Inserted	221
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11	25	Inserted	Decommissioning
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Page	Line	Type	What has been inserted or deleted
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11	25	Deleted	1,898
11	25	Inserted	1,221
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11	26	Inserted	Restructuring provisions 28 547 - - Other-individually immaterial provisions 28 130 19 15
11	28	Inserted	9
11	28	Deleted	7

Page	Line	Type	What has been inserted or deleted
11	29	Deleted	2
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11	30	Inserted	3
11	30	Deleted	1
11	31	Inserted	5
11	31	Deleted	4
11	32	Deleted	Non-current trade and other payables - - -
11	35	Inserted	,
11	35	Deleted	and
11	35	Inserted	and related party
11	35	Inserted	31
11	35	Deleted	29
11	36	Inserted	30
11	36	Deleted	28

Page	Line	Type	What has been inserted or deleted
11	38	Inserted	2212
11	38	Deleted	1219
11	39	Inserted	Other-individually immaterial
11	39	Deleted	Other current
11	39	Deleted	1
11	39	Inserted	2212
11	39	Deleted	129
11	41	Inserted	Dividends payable 27 410 - - Restructuring provisions 28 305 - - Other-individually immaterial provisions 28 617 156 85

Page	Line	Type	What has been inserted or deleted
11	44	Inserted	9
11	44	Deleted	7
11	46	Deleted	Provisions 26 922 156 85 Dividends payable 25 410 - - Other current liabilities - - -
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11	50	Deleted	3

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13	6	Deleted	4
13	6	Inserted	6
13	4	Inserted	Other-individually immaterial
13	7	Deleted	Other
13	10	Deleted	4
13	10	Inserted	6
13	14	Deleted	Adjustment on correction of error (net of tax) (Note 2.5) -

Page	Line	Type	What has been inserted or deleted
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13	16	Deleted	as restated
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13	18	Deleted	6
13	20	Deleted	6
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13	23	Inserted	4
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13	25	Inserted	6

Page	Line	Type	What has been inserted or deleted
13	25	Deleted	4
13	26	Deleted	2
13	26	Inserted	4
13	27	Inserted	Transaction costs related to issue of share capital
13	28	Deleted	Transaction costs
13	29	Inserted	8
13	29	Deleted	7
13	30	Inserted	9,8,
13	30	Deleted	8,
13	30	Deleted	5
13	30	Inserted	7
13	31	Deleted	Dividends (Note 8,9, 257) - - - - - - - -

Page	Line	Type	What has been inserted or deleted
13	31	Inserted	8,9,
13	31	Inserted	7
13	37	Deleted	7
13	37	Inserted	8
13	38	Deleted	Purchase of treasury shares - - - - - - - -
13	40	Inserted	8
13	40	Deleted	7
14	1	Inserted	At 31 December 2025 21,888 4,780 (508) 1,171

Page	Line	Type	What has been inserted or deleted
			31,622 (562) (20) (77) (495)
15	11	Deleted	Adjustment on correction of error (net of tax) (Note 2.5) - - - - -
15	12	Deleted	as restated
15	14	Inserted	6
15	14	Deleted	4
15	14	Inserted	59
15	14	Deleted	62
15	15	Inserted	59
15	15	Deleted	62
15	17	Inserted	4

Page	Line	Type	What has been inserted or deleted
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15	20	Inserted	4
15	21	Inserted	Transaction costs related to issue of share capital
15	21	Deleted	Transaction costs
15	21	Inserted	8
15	21	Deleted	7
15	22	Inserted	9,
15	22	Inserted	7
15	22	Deleted	5
15	23	Deleted	Dividends (Note 9, 275) - - - - -

Page	Line	Type	What has been inserted or deleted
15	23	Inserted	9,
15	23	Inserted	7
15	26	Inserted	8
15	26	Deleted	7
15	27	Deleted	Purchase of treasury shares - - - - -
15	28	Inserted	8
15	28	Deleted	7
15	29	Inserted	At 31 December 2025 512 46 58,357 2,410 60,767

Page	Line	Type	What has been inserted or deleted
15	30	Deleted	Consolidated statement of changes in equity (continued) for the year ended 31 December 2025 Attributable to the equity holders of the parent Issued capital (Note 246) Share premium (Note 246) Treasury shares (Note 246) Other capital reserves (Note 246) 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

Page	Line	Type	What has been inserted or deleted
			\$000 \$000 \$000 \$000 Non-controlling interests arising on a business combination (Note 87) - - - - - - - - - At 31 December 2025 21,888 4,780 (508) 1,171 31,622 (562) (20) (7107) (495)

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 87) - - - - -

Page	Line	Type	What has been inserted or deleted
			At 31 December 2025 5142 46 58,357 2,410 60,767
16	6	Inserted	6
16	6	Inserted	6
16	6	Inserted	6
16	7	Inserted	6
16	11	Inserted	8
16	12	Inserted	7
16	22	Inserted	8
16	23	Inserted	1
17	8	Deleted	4
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17	8	Inserted	6
17	8	Deleted	4

Page	Line	Type	What has been inserted or deleted
17	8	Inserted	6
17	6	Inserted	Other-individually immaterial
17	9	Deleted	Other
17	12	Deleted	4
17	12	Inserted	6
17	15	Deleted	Effect of adoption of IFRS XX - - - - - - - -
17	21	Inserted	6
17	21	Deleted	4
17	23	Deleted	Depreciation transfer for office properties in <insert country> - - - -

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17	25	Inserted	4
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17	27	Inserted	6
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17	28	Inserted	4
17	29	Deleted	Transaction costs (Note 87) - - - - - - - -
17	29	Inserted	8
17	30	Inserted	Dividends
17	30	Deleted	Cash dDividends

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17	30	Inserted	9, 9,
17	31	Deleted	9,
17	31	Inserted	7
17	31	Deleted	5
17	30	Deleted	-
17	30	Inserted	(1,600)
17	32	Inserted	At 31 December 2024 19,388 80 (654) 864 25,929 (70) - 9 (444)
18	10	Deleted	Effect of adoption of IFRS XX - - - -

Page	Line	Type	What has been inserted or deleted
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18	14	Deleted	4
18	14	Inserted	6
18	16	Deleted	Depreciation transfer for office properties in <insert country> - - - - - Discontinued operations (Note 143) - - - - - Issue of share capital (Note 264) - - - - -

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18	17	Inserted	4
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18	19	Inserted	6
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18	20	Inserted	4
18	21	Deleted	Transaction costs (Note 87) - - - - -
18	21	Inserted	8
18	22	Inserted	Dividends
18	22	Deleted	Cash dDividends
18	22	Inserted	D
18	22	Inserted	9, 9,
18	22	Deleted	9,

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18	22	Inserted	7
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18	22	Deleted	-
18	22	Inserted	(1,600)
18	22	Deleted	-
18	22	Inserted	(49)
18	22	Deleted	-
18	22	Inserted	(1,649)
18	23	Inserted	Non-controlling interests arising on a business combination (Note 8) - - - 342 342 At 31 December 2024 - - 45,102 740 45,842

Page	Line	Type	What has been inserted or deleted
18	25	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 264) Share premium (Note 264) Treasury shares (Note 264) Other-individually immaterial Other capital reserves (Note 264) 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

Page	Line	Type	What has been inserted or deleted
			Transfer of cash flow hedge reserve to inventories - - - - - - - - - Acquisition of a subsidiary (Note 87) - - - - - - - - Purchase of treasury shares - - - -

Page	Line	Type	What has been inserted or deleted
			- - - - - Acquisition of non-controlling interests (Note 87) - - - - - - - - - Non-controlling interests arising on a business combination (Note 87) - - - - - - - - -

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Page	Line	Type	What has been inserted or deleted

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 Dividends (Note 9, 275) - -

Page	Line	Type	What has been inserted or deleted
			(1,600)
			(49)
			(1,649)
			Transfer of fair value reserve of equity instruments designated at FVOCI
			-
			-
			-
			-
			-
			Transfer of cash flow hedge reserve to inventories
			-
			-
			-
			-
			-
			Acquisition of a subsidiary (Note 87)
			-
			-
			-
			-
			-
			Purchase of treasury shares
			-

Page	Line	Type	What has been inserted or deleted
			- - - - Acquisition of non-controlling interests (Note 87) - - - - - Non-controlling interests arising on a business combination (Note 87) - - - 342 342 Increase through other contributions by owners, equity - - - - -

Page	Line	Type	What has been inserted or deleted

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
			Issued capital (Note 264)
			Share premium (Note 264)
			Treasury shares (Note 264)
			Other-individually immaterial Other capital reserves (Note 264)
			Retained earnings
			Cash flow hedge reserve
			Cost of hedging reserve
			Fair value reserve of financial assets at FVOCI
			Foreign currency translation reserve
			\$000
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			\$000
			\$000
			\$000

Page	Line	Type	What has been inserted or deleted
			\$000 \$000 \$000 \$000 At 31 December 2024 19,388 80 (654) 864 25,929 (70) - 9 (444) Attributable to the equity holders of the parent Asset revaluation surplus Reserve of disposal group held for sale Total

Page	Line	Type	What has been inserted or deleted
			Non-controlling interests Total equity \$000 \$000 \$000 \$000 \$000 At 31 December 2024 - - 45,102 740 45,842
19	6	Inserted	6
19	6	Inserted	6
19	6	Inserted	6
19	4	Inserted	Other-individually immaterial
19	10	Inserted	6
19	12	Inserted	9,

Page	Line	Type	What has been inserted or deleted
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19	18	Inserted	8
19	21	Inserted	8
19	23	Inserted	8
20	9	Inserted	9,
20	9	Inserted	7
20	12	Inserted	8
20	14	Inserted	8
20	15	Inserted	8
21	6	Inserted	6
21	6	Inserted	6
21	6	Inserted	6
21	4	Inserted	Other-individually immaterial
21	11	Inserted	6
22	9	Deleted	Profit before tax
22	9	Inserted	Operating profit
22	9	Deleted	11,088
22	9	Inserted	10,216
22	9	Deleted	8,880

Page	Line	Type	What has been inserted or deleted
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22	10	Inserted	Operating profit
22	10	Deleted	Profit/(loss) before tax
22	10	Inserted	4
22	10	Deleted	3
22	10	Deleted	213
22	10	Inserted	848
22	10	Deleted	(193)
22	10	Inserted	326
22	11	Inserted	Operating profit
22	11	Deleted	Profit before tax
22	11	Deleted	11,301
22	11	Inserted	11,064
22	11	Deleted	8,687
22	11	Inserted	8,387
22	12	Inserted	operating
22	12	Deleted	before tax
22	13	Inserted	87
22	13	Deleted	75

Page	Line	Type	What has been inserted or deleted
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22	13	Deleted	
22	14	Deleted	0
22	14	Inserted	2
22	15	Inserted	2019
22	15	Deleted	1917
22	17	Deleted	5
22	17	Inserted	876
22	17	Deleted	76
22	18	Inserted	3
22	18	Deleted	2
22	19	Deleted	Decrease in fair value of investment properties 16 306 300
22	20	Inserted	132.7
22	20	Deleted	2
22	20	Inserted	95
22	20	Deleted	365

Page	Line	Type	What has been inserted or deleted
22	20	Deleted	(240)
22	20	Inserted	14
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22	21	Deleted	2
22	22	Inserted	8
22	22	Deleted	7
22	23	Deleted	Finance income 12.4 (202) (145) Finance costs 12.3 1,366 1,268 Other income 12.5 (98) (66)
22	26	Inserted	123.1, 132.2
22	26	Deleted	2

Page	Line	Type	What has been inserted or deleted
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22	29	Inserted	28, 29, 33
22	32	Inserted	Decrease/(increase)
22	32	Deleted	(Increase)/decrease
22	35	Deleted	4,511
22	35	Inserted	3,775
22	35	Deleted	2,530
22	35	Inserted	1,918
22	37	Deleted	14,726
22	37	Inserted	13,322
22	37	Deleted	17,476
22	37	Inserted	16,099
22	38	Deleted	Interest received
22	38	Inserted	Rental income received on investment properties
22	38	Inserted	189

Page	Line	Type	What has been inserted or deleted
22	38	Deleted	8
22	38	Inserted	1,404
22	38	Deleted	250
22	38	Inserted	1,377
22	38	Deleted	221
22	39	Deleted	Interest paid (1,067) (1,173)
22	41	Deleted	10,974
22	41	Inserted	11,791
22	41	Deleted	12,525
22	41	Inserted	13,477
22	44	Inserted	87
22	44	Deleted	75
22	45	Inserted	98
22	45	Deleted	86
22	48	Inserted	2019
22	48	Deleted	1917

Page	Line	Type	What has been inserted or deleted
22	49	Inserted	8
22	49	Deleted	7
22	50	Deleted	Investment in associates and joint venture - -
22	51	Deleted	7
22	51	Inserted	8
22	52	Inserted	Interest received 250 221
23	1	Deleted	6,743)
23	1	Inserted	6,493)
23	1	Inserted	511
23	1	Deleted	732
24	8	Deleted	Proceeds from issuance of shares 26 -

Page	Line	Type	What has been inserted or deleted
			- Other components of equity - - Purchase of treasury shares - -
24	8	Inserted	26
24	11	Inserted	26
24	12	Inserted	8
24	12	Deleted	7
24	13	Deleted	4
24	13	Inserted	6
24	14	Inserted	221.6,
24	14	Deleted	1
24	15	Deleted	0
24	15	Inserted	2

Page	Line	Type	What has been inserted or deleted
24	16	Inserted	212.6
24	16	Deleted	1
24	17	Inserted	221.6
24	17	Deleted	1
24	18	Inserted	Interest paid (1,067) (1,173)
24	19	Inserted	7
24	19	Deleted	5
24	21	Inserted	(47)
24	21	Deleted	1,020
24	21	Deleted	(1,169)
24	21	Inserted	(2,342)
24	26	Inserted	5
24	26	Deleted	3
25	1	Inserted	the
25	6	Inserted	20
25	6	Deleted	19

Page	Line	Type	What has been inserted or deleted
25	7	Inserted	20
25	7	Deleted	19
25	8	Inserted	20
25	8	Deleted	19
25	9	Inserted	20
25	9	Deleted	19
25	10	Inserted	12
25	10	Deleted	21
25	12	Deleted	4
25	12	Inserted	6
25	13	Inserted	87
25	13	Deleted	75
25	14	Inserted	8
25	14	Deleted	6
25	15	Inserted	6
25	15	Deleted	3
25	16	Inserted	6
25	16	Deleted	3
25	17	Inserted	7

Page	Line	Type	What has been inserted or deleted
25	17	Deleted	4
25	18	Inserted	8
25	18	Deleted	5
25	19	Inserted	8
25	19	Deleted	5
25	20	Inserted	5 Segment information 69 65 Capital management 73696
25	21	Deleted	5
25	21	Inserted	73
25	21	Deleted	696
25	21	Inserted	9
25	22	Inserted	7
25	22	Deleted	6
25	22	Inserted	74069
25	22	Deleted	06967

Page	Line	Type	What has been inserted or deleted
25	23	Inserted	8
25	23	Deleted	7
25	23	Inserted	751
25	23	Deleted	168
25	24	Inserted	9
25	24	Deleted	8
25	24	Inserted	80
25	24	Deleted	763
25	24	Inserted	6
25	25	Inserted	10
25	25	Deleted	9
25	25	Inserted	8379
25	25	Deleted	7976
25	26	Inserted	11
25	26	Deleted	10
25	26	Inserted	840
25	26	Deleted	077
25	27	Inserted	12
25	27	Deleted	11

Page	Line	Type	What has been inserted or deleted
25	27	Inserted	851
25	27	Deleted	177
25	28	Inserted	13
25	28	Deleted	12
25	28	Inserted	95
25	28	Deleted	52
25	29	Inserted	3
25	29	Deleted	2
25	29	Inserted	Other individual immaterial operating income
25	29	Deleted	Other operating income
25	29	Inserted	95
25	29	Deleted	52
25	30	Inserted	3
25	30	Deleted	2
25	30	Inserted	Other individually immaterial operating expenses
25	30	Deleted	Other operating expenses
25	30	Inserted	90
25	30	Deleted	863
25	30	Inserted	6

Page	Line	Type	What has been inserted or deleted
25	31	Inserted	3
25	31	Deleted	2
25	31	Inserted	Other individually immaterial income from investments
25	31	Deleted	Finance costs
25	31	Inserted	90
25	31	Deleted	863
25	31	Inserted	6
25	32	Inserted	3
25	32	Deleted	2
25	32	Inserted	Interest expenses on other liabilities
25	32	Deleted	Finance income
25	32	Inserted	90
25	32	Deleted	863
25	32	Inserted	6
25	33	Inserted	3
25	33	Deleted	2
25	33	Inserted	Specified expenses by nature in operating category
25	33	Deleted	Other income
25	33	Inserted	91

Page	Line	Type	What has been inserted or deleted
25	33	Deleted	873
25	33	Inserted	7
25	34	Inserted	3
25	34	Deleted	2
25	34	Inserted	Research and development costs
25	34	Deleted	Depreciation, amortisation, lease payments, foreign exchange differences and costs of inventories
25	34	Deleted	87
25	34	Inserted	791
25	34	Deleted	4
25	36	Inserted	3
25	36	Deleted	2
25	36	Inserted	Foreign exchange differences
25	36	Deleted	Employee benefits expense
25	36	Inserted	91
25	36	Deleted	874
25	36	Inserted	7
25	37	Inserted	3
25	37	Deleted	2
25	37	Inserted	Administrative expenses

Page	Line	Type	What has been inserted or deleted
25	37	Deleted	Research and development costs
25	37	Inserted	921
25	37	Deleted	1858
25	37	Inserted	8
25	38	Deleted	12.9 Administrative expenses 85
25	39	Inserted	14
25	39	Deleted	13
25	39	Inserted	92
25	39	Deleted	885
25	39	Inserted	8
25	40	Inserted	15
25	40	Deleted	14
25	40	Inserted	951
25	40	Deleted	188
25	41	Inserted	1615 Management-defined performance measure (MPM) 984

Page	Line	Type	What has been inserted or deleted
			1716 Earnings per share (EPS) 995 18175 Property, plant and equipment 100961
25	41	Deleted	15
25	41	Deleted	4
25	42	Deleted	16
25	42	Deleted	5
26	1	Deleted	175
26	1	Inserted	7
26	1	Inserted	100
26	1	Deleted	961
26	1	Inserted	6
26	2	Inserted	19
26	2	Deleted	186
26	2	Inserted	8

Page	Line	Type	What has been inserted or deleted
26	2	Inserted	103
26	2	Deleted	994
26	2	Inserted	9
26	3	Deleted	197 Intangible assets and goodwill 101296
26	3	Inserted	9
26	3	Inserted	1012
27	3	Inserted	2020
27	3	Deleted	2018
27	3	Inserted	Intangible assets and goodwill
27	3	Deleted	Goodwill and intangible assets with indefinite useful lives
27	3	Deleted	97
27	3	Inserted	10265
27	3	Deleted	26
27	5	Inserted	21 Goodwill and intangible assets with indefinite useful lives 106 22119

Page	Line	Type	What has been inserted or deleted
			Financial assets and financial liabilities 10950
27	6	Deleted	119
27	6	Inserted	95
27	6	Deleted	50
27	7	Inserted	221
27	7	Deleted	119
27	7	Inserted	95
27	7	Deleted	50
27	9	Inserted	22
27	9	Deleted	19
27	9	Inserted	10
27	9	Deleted	061
27	9	Inserted	6
27	11	Inserted	22
27	11	Deleted	19
27	11	Inserted	13
27	11	Deleted	094

Page	Line	Type	What has been inserted or deleted
27	11	Inserted	9
27	13	Inserted	22
27	13	Deleted	19
27	13	Inserted	22
27	13	Deleted	182
27	13	Inserted	8
27	15	Inserted	22
27	15	Deleted	19
27	15	Inserted	2864
27	15	Deleted	6419
27	17	Inserted	22
27	17	Deleted	19
27	17	Inserted	95
27	17	Deleted	50
27	19	Inserted	32
27	19	Deleted	2
27	19	Inserted	40
27	19	Deleted	361
27	19	Inserted	6

Page	Line	Type	What has been inserted or deleted
27	20	Inserted	43
27	20	Deleted	31
27	20	Inserted	40
27	20	Deleted	361
27	20	Inserted	6
27	21	Deleted	242 Prepayments 1372
27	21	Inserted	4
27	21	Inserted	7
27	22	Inserted	5
27	22	Deleted	3
27	22	Inserted	141
27	22	Deleted	1372
27	22	Inserted	7
27	23	Inserted	66
27	23	Deleted	64
27	23	Inserted	42
27	23	Deleted	383

Page	Line	Type	What has been inserted or deleted
27	23	Inserted	8
27	24	Inserted	767
27	24	Deleted	675
27	24	Inserted	473
27	24	Deleted	338
27	25	Deleted	7
27	25	Inserted	788
27	25	Deleted	86
27	25	Inserted	484
27	25	Deleted	439
27	26	Deleted	8
27	26	Inserted	899
27	26	Deleted	97
27	26	Inserted	50
27	26	Deleted	461
27	26	Inserted	6
27	27	Inserted	302930
27	27	Deleted	293028
27	27	Deleted	427

Page	Line	Type	What has been inserted or deleted
27	27	Inserted	751
27	29	Deleted	292308.
27	29	Inserted	29
27	29	Inserted	30
27	30	Inserted	30.
27	29	Inserted	51
27	29	Deleted	472
27	29	Inserted	7
27	31	Inserted	31
27	31	Deleted	29
27	31	Inserted	51
27	31	Deleted	472
27	31	Inserted	7
27	32	Inserted	2
27	32	Deleted	0
27	32	Inserted	52
27	32	Deleted	483
27	32	Inserted	8
27	33	Inserted	3

Page	Line	Type	What has been inserted or deleted
27	33	Deleted	1
27	33	Inserted	551
27	33	Deleted	146
27	34	Deleted	35
27	34	Deleted	2
27	34	Inserted	62
27	34	Deleted	5873
27	34	Inserted	87
27	35	Inserted	5
27	35	Deleted	3
27	35	Inserted	651
27	35	Deleted	156
27	36	Inserted	6
27	36	Deleted	4
27	36	Inserted	662
27	36	Deleted	257
27	37	Inserted	7
27	37	Deleted	5
27	37	Inserted	684

Page	Line	Type	What has been inserted or deleted
27	37	Deleted	459
27	38	Inserted	8
27	38	Deleted	6
27	38	Inserted	70
27	38	Deleted	661
27	38	Inserted	6
28	11	Deleted	6
28	11	Inserted	7
28	12	Deleted	4
28	12	Inserted	6
29	38	Deleted	“
29	38	Inserted	“A
29	38	Deleted	a
29	38	Deleted	”
29	38	Inserted	””
31	31	Inserted	in the investing category
31	31	Deleted	outside operating profit
33	34	Deleted	5
33	34	Inserted	87

Page	Line	Type	What has been inserted or deleted
33	34	Deleted	7
33	34	Deleted	68
33	34	Inserted	89
33	35	Inserted	2210
33	35	Deleted	1019
33	37	Deleted	1
33	37	Inserted	2
33	39	Inserted	4
33	39	Deleted	3
33	41	Deleted	5
33	41	Inserted	87
33	41	Deleted	7
33	43	Deleted	6
33	43	Inserted	98
33	43	Deleted	8
33	45	Deleted	1
33	45	Inserted	2210
33	45	Deleted	109
34	2	Deleted	1

Page	Line	Type	What has been inserted or deleted
34	2	Inserted	20
34	2	Deleted	09
34	2	Inserted	21
34	2	Deleted	1
42	7	Inserted	Foreign exchange differences recognised in profit or loss are classified in the same category in the statement of profit or loss as the income or expense on the item that gave rise to the foreign exchange difference. Where this involves undue cost or effort, the Group classifies them under operating activities.
42	31	Inserted	In accordance with IFRS 10, intragroup monetary assets or liabilities between the parent and its subsidiaries that do not constitute part of the net investment in a foreign operation are eliminated in full upon consolidation. However, any foreign exchange differences arising from such balances continue to be recognised in the consolidated statement of profit or loss. The Group classifies these foreign exchange differences under the default category of operating activities within the statement of profit or loss.
43	1	Deleted	Property, plant and equipment and intangible assets are not depreciated or amortised once classified as held for sale. Assets and liabilities classified as held for sale are presented separately as current items in the statement of financial position. Discontinued operations are excluded from the results of continuing operations and are presented as a single amount as profit or loss after tax from discontinued operations in the statement of profit or loss.
44	7	Inserted	Property, plant and equipment and intangible assets are not depreciated or amortised once classified as held for sale. Assets and liabilities classified as held for sale are presented separately as current items in the statement of financial position.

Page	Line	Type	What has been inserted or deleted
			Discontinued operations are excluded from the results of continuing operations and are presented as a single amount as profit or loss after tax from discontinued operations in the statement of profit or loss.
44	14	Inserted	4
44	14	Deleted	3
44	16	Inserted	4
44	16	Deleted	3
44	34	Inserted	8
44	34	Deleted	6
44	43	Inserted	the statement of
44	44	Deleted	
46	27	Inserted	221
46	27	Deleted	119
46	30	Inserted	12
46	30	Deleted	XX
46	33	Inserted	within in the operating category in the statement of profit or loss,
51	16	Deleted	
51	17	Inserted	
51	21	Inserted	Having considered the disaggregation principles under IFRS 18, the Group has concluded that separate presentation of realised and unrealised components does not provide materially useful

Page	Line	Type	What has been inserted or deleted
			information to users of the financial statements. Accordingly, gain and losses on financial assets at fair value through profit or loss are presented on an aggregated basis, and no separate line item or note disclosure is provided.
51	25	Deleted	
51	43	Deleted	
51	44	Deleted	
52	2	Inserted	rewards of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.
52	3	Deleted	rewards of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset
53	22	Deleted	19
53	22	Inserted	212
53	22	Deleted	1
53	24	Inserted	221
53	24	Deleted	119
55	25	Inserted	'Interest expenses on loans and borrowings'
55	26	Deleted	finance costs
55	28	Inserted	221
55	28	Deleted	119

Page	Line	Type	What has been inserted or deleted
56	38	Deleted	as other expense
56	40	Deleted	as other expense
56	41	Inserted	As the Group uses interest rate swap agreements to hedge exposure to interest rate fluctuations on its secured loan, the changes in the fair value of the hedging instrument and hedged item are classified within the financing category in the statement of profit or loss within 'Interest expenses on loans and borrowings'.
56	44	Deleted	
57	23	Inserted	individually immaterial operating
57	24	Inserted	individually immaterial
57	24	Inserted	221
57	24	Deleted	119
58	15	Inserted	221
58	15	Deleted	119
58	25	Inserted	Cost of sales comprises unallocated production overheads, abnormal costs, and the cost of inventories that have been sold. The Group also presents inventory write-downs, impairment of property, plant and equipment as part of cost of sales.
58	33	Deleted	57
58	33	Inserted	78
58	35	Deleted	179
58	35	Inserted	920
58	37	Inserted	210

Page	Line	Type	What has been inserted or deleted
58	37	Deleted	018
60	40	Inserted	210
60	40	Deleted	0XX
61	39	Inserted	interest expenses on other liabilities
61	39	Deleted	a finance cost
62	24	Deleted	a
62	24	Inserted	interest expenses on other liabilities
62	24	Deleted	finance cost
62	30	Deleted	The impact of climate-related matters on remediation of environmental damage is considered with determining the decommissioning liability on the manufacturing facility which has been disclosed in Note 286.
62	32	Inserted	8
63	18	Deleted	Electrical and Electronic Equipment (WEEE
63	19	Inserted	<insert description>
63	19	Deleted	)
63	21	Deleted	on WEEE
63	21	Deleted	Waste Electrical and Electronic Equipment
63	21	Inserted	<insert description>
63	22	Deleted	on WEEE
64	18	Inserted	service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements

Page	Line	Type	What has been inserted or deleted
64	19	Deleted	following changes
64	20	Inserted	expenses'
64	21	Deleted	(by function):
64	21	Inserted	. The net interest expense or income on the Group's defined benefit pension plan, which is not capitalised to the cost of an asset, is recognised as 'interest expenses on other liabilities' in the statement of profit or loss.
64	25	Deleted	- Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements - The nNet interest expense or income on the Group's defined benefit pension plan, which is not capitalised to the cost of an asset, is recognised as 'interest expenses on other liabilities' in the statement of profit or loss.
64	27	Inserted	The n
64	27	Inserted	on the Group's defined benefit pension plan, which is not capitalised to the cost of an asset, is recognised as 'interest expenses on other liabilities' in the statement of profit or loss.
64	38	Deleted	0
64	38	Inserted	4
64	39	Inserted	3

Page	Line	Type	What has been inserted or deleted
64	39	Deleted	2
64	39	Deleted	7
64	39	Inserted	5
64	45	Inserted	Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Group's best estimate of the number of equity instruments that will ultimately vest. Market performance conditions are reflected within the grant date fair value.
65	5	Inserted	Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Group's best estimate of the number of equity instruments that will ultimately vest. Market performance conditions are reflected within the grant date fair value.
65	6	Deleted	Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Group's best estimate of the number of equity instruments that will ultimately vest. Market performance conditions are reflected within the grant date fair value.
66	8	Deleted	Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Group's best estimate of the number of equity instruments that will ultimately vest. Market performance conditions are reflected within the grant date fair value.
66	24	Inserted	The dilutive effect of outstanding options is reflected as additional share dilution in the computation of diluted earnings per share (further details are given in Note 167).
66	26	Deleted	6
66	26	Deleted	aaa

Page	Line	Type	What has been inserted or deleted
66	31	Inserted	3
66	31	Deleted	2
66	31	Deleted	7
66	31	Inserted	5
66	33	Inserted	4
66	33	Deleted	0
66	44	Inserted	z) Earnings per share (EPS) Basic EPS is calculated by dividing the profit for the year attributable to ordinary equity holders of the parent by the weighted average number of ordinary shares outstanding during the year. Diluted EPS is calculated by dividing the profit attributable to ordinary equity holders of the parent (after adjusting for interest on the convertible preference shares) by the weighted average number of ordinary shares outstanding during the year plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.
68	19	Inserted	87
68	19	Deleted	75
68	21	Inserted	The Group applied for the first-time the amendments to IAS 21, which are effective for annual periods beginning on or after 1 January 2025 and has early adopted IFRS 18 and related consequential amendments, which is effective for annual periods beginning on or after 1 January 2027. The Group has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.
68	25	Deleted	The Group applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2025 (unless otherwise stated). The Group has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Page	Line	Type	What has been inserted or deleted
68	35	Deleted	
68	36	Inserted	
68	36	Inserted	IFRS 18 Presentation and Disclosure in Financial Statements The Group early adopted IFRS 18, which supersedes IAS 1 and made consequential amendments to other standards. 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. It also requires disclosure of management-defined performance measures (Note 1656), disclosure about the nature of operating expense (Note 1332.5) when entities present at least one line item by function, 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, consequential amendments have been made to IAS 7, 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, including IAS 8 and IAS 33. The statement of profit or loss under IAS 1 for the year ended 31 December 2024 reconciles to the statement of profit or loss under IFRS 18, as follows: Notes to consolidated financial statements (continued) for the year ended 31 December 2025

Page	Line	Type	What has been inserted or deleted
			2 Accounting policies (continued) 2.4 Changes in accounting policies and disclosures New and amended standards and interpretationsRevaluation of office properties in <insert country> (property, plant and equipment) (continued) In addition, there are consequential amendments to several other standards, including IAS 8 and IAS 33. The statement of profit or loss under IAS 1 for the year ended 31 December 2024 reconciles to the statement of profit or loss under IFRS 18, as follows:In addition, there are consequential amendments to several other standards, including IAS 8 and IAS 33. The statement of profit or loss under IAS 1 for the year ended 31 December 2024 reconciles to the statement of profit or loss under IFRS 18, as follows: Reconciliation on statement of profit or loss for the year ended 31 December 2024 IAS 1 Adjustments IFRS 18 €000 €000

Page	Line	Type	What has been inserted or deleted
			€000
			Revenue from contracts with customers
			159,088
			—
			159,088
			Rental income
			1,377
			(1,377)
			—
			c
			Revenue / Revenue from contracts with customers
			160,465
			(1,377)
			159,088

Page	Line	Type	What has been inserted or deleted
			Cost of sales (128,386) 440 (127,946) (a), (b) Gross profit 32,079 (937) 31,142 Other operating income 2,548 — 2,548

Page	Line	Type	What has been inserted or deleted
			Research and development expenses (1,034) (1,034) (c) Selling and distribution expenses (12,964) 12,964 — (d), (e) Selling expenses (8,875) (8,875) (d) Distribution expenses (4,041) (4,041) (d) Administrative expenses (12,011) 591

Page	Line	Type	What has been inserted or deleted
			(11,420) (a), (b), (c), (e) Foreign exchange differences (206) (206) (b) Other operating expenses (353) 300 (53) (a) Operating profit 9,299 (1,238) 8,061

Page	Line	Type	What has been inserted or deleted
			Share of profit of an associate and a joint venture 638 — 638 Foreign exchange differences on cash and short-term deposits 254 254 (b) Rental income 1,377 1,377 (a) Change in fair value of investment properties (300) (300) (a) Other income from investments

Page	Line	Type	What has been inserted or deleted
			144 144 (f) Profit before financing and income taxes 237 10,174 Interest expenses on loans and borrowings (1,020) (1,020) (g) Interest expenses on other liabilities (341) (341) (e), (g) Foreign exchange differences on interest-bearing loans and borrowings 67 67 (b)

Page	Line	Type	What has been inserted or deleted
			Finance costs (1,268) 1,268 — (g) Finance income 145 (145) — (f) Other income 66 (66) — (b), (f) Profit before income tax 8,880 — 8,880

Page	Line	Type	What has been inserted or deleted
			Income tax expense (2,233) — (2,233) Profit from continuing operations 6,647 — 6,647 Discontinued operations

Page	Line	Type	What has been inserted or deleted
			Loss from discontinued operations (188) — (188) Profit for the year / Profit 6,459 — 6,459 Notes to consolidated financial statements (continued) for the year ended 31 December 2025

Page	Line	Type	What has been inserted or deleted
			Accounting policies (continued) Changes in accounting policies and disclosures New and amended standards and interpretations (continued) (a) The income and expenses from investment properties Rental income from investment properties is classified in the investing category in the statement of profit or loss, as property rental operations are not a main business activity of the Group. The maintenance expenses for investment properties, previously included in the cost of sales have been moved to administrative expenses. Changes in the fair value of investment properties are classified under the investing category. As a result, the related amounts are excluded from other operating expenses. (b) Foreign exchange differences Foreign exchange differences on cash and short-term deposits, previously included in administrative expenses, are classified under the investing category. Foreign exchange

Page	Line	Type	What has been inserted or deleted
			differences on interest-bearing loans and borrowings, which were previously included in other income, are classified under the financing category. (c) Research and development expenses Following the assessment of characteristics, research and development expenses have been separated from administrative expenses. (d) Selling and distribution expenses Selling and distribution expenses have been disaggregated into selling expenses and distribution expenses. (e) Net interest expense on a net defined benefit liability Net interest expense on a net defined benefit liability is classified under the financing category. Consequently, the associated amounts are excluded from selling and distribution expenses, as well as administrative expenses. (f) Interest, fair value gains and losses on financial assets Interest income from debt instruments, fair value gain on equity instruments, loss on sale of debt instruments and impairment loss on debt instruments are classified in the investing category as these financial assets generate returns individually and largely independent of the Group's other resources. (g) Finance costs

Page	Line	Type	What has been inserted or deleted
			Interest on debts and borrowings and other liabilities are classified in the financing category. Unwinding of discount and effect of changes in discount rate on provisions are reallocated to interest expenses on other liabilities.
68	43	Deleted	56
68	44	Deleted	3
68	44	Deleted	2
69	4	Deleted	In addition, there are consequential amendments to several other standards, including IAS 8 and IAS 33. The statement of profit or loss under IAS 1 for the year ended 31 December 2024 reconciles to the statement of profit or loss under IFRS 18, as follows:
69	9	Deleted	
69	13	Deleted	
69	17	Deleted	Revaluation of office properties in <insert country> (property, plant and equipment)
69	18	Deleted	
69	20	Deleted	

Page	Line	Type	What has been inserted or deleted
69	22	Deleted	In addition, there are consequential amendments to several other standards, including IAS 8 and IAS 33. The statement of profit or loss under IAS 1 for the year ended 31 December 2024 reconciles to the statement of profit or loss under IFRS 18, as follows:
69	26	Deleted	
69	31	Deleted	
69	31	Deleted	
69	31	Deleted	
70	18	Deleted	
70	21	Deleted	

Page	Line	Type	What has been inserted or deleted
70	25	Deleted	Notes to consolidated financial statements (continued) for the year ended 31 December 2025
70	35	Deleted	(a) The income and expenses from investment properties
70	46	Deleted	
70	47	Deleted	

Page	Line	Type	What has been inserted or deleted
71	12	Deleted	
71	25	Deleted	
71	26	Inserted	2
71	26	Deleted	2
71	33	Deleted	The error has been corrected by restating each of the affected financial statement line items for the prior periods, as follows:
71	36	Deleted	
72	7	Inserted	The error has been corrected by restating each of the affected financial statement line items for the prior periods, as follows:
72	33	Inserted	
72	35	Deleted	
72	46	Deleted	

Page	Line	Type	What has been inserted or deleted
72	47	Inserted	
73	2	Deleted	
73	5	Inserted	
73	6	Deleted	Climate-related matters The Group considers climate-related matters in estimates and assumptions, where appropriate. This assessment includes a wide range of possible impacts on the Group due to both physical and transition risks. Even though the Group believes its business model and products will still be viable after the transition to a low-carbon economy, climate-related matters increase the uncertainty in estimates and assumptions underpinning several items in the consolidated financial statements. Even though climate-related risks might not currently have a significant impact on measurement, the Group is closely monitoring relevant changes and developments, such as new climate-related legislation. The items and considerations that are most directly impacted by climate-related matters are:
73	16	Deleted	Useful life of property, plant and equipment. When reviewing the residual values and expected useful lives of assets, the Group considers climate-related matters, such as climate-related legislation and regulations that may restrict the use of assets or require significant capital expenditures. See Note 2.3 j) for further information.

Page	Line	Type	What has been inserted or deleted
74	5	Deleted	(continued)
74	6	Inserted	The Group considers climate-related matters in estimates and assumptions, where appropriate. This assessment includes a wide range of possible impacts on the Group due to both physical and transition risks. Even though the Group believes its business model and products will still be viable after the transition to a low-carbon economy, climate-related matters increase the uncertainty in estimates and assumptions underpinning several items in the consolidated financial statements. Even though climate-related risks might not currently have a significant impact on measurement, the Group is closely monitoring relevant changes and developments, such as new climate-related legislation. The items and considerations that are most directly impacted by climate-related matters are:
74	14	Inserted	•
74	14	Deleted	•
74	14	Inserted	Useful life of property, plant and equipment. When reviewing the residual values and expected useful lives of assets, the Group considers climate-related matters, such as climate-related legislation and regulations that may restrict the use of assets or require significant capital expenditures. See Note 2.3 j) for further information.
74	17	Deleted	Impairment of non-financial assets. The value-in-use may be impacted in several different ways by transition risk in particular, such as climate-related legislation and regulations and changes in demand for the Group's products. Even though the Group has concluded that no single climate-related assumption is a key assumption for the 2025 test of goodwill, the Group considered expectations for increased costs of emissions, increased demand for goods sold by the Group's <insert CGU> and cost increases due to stricter recycling requirements in the cash-flow forecasts in assessing value-in-use amounts. See Note 1218 for further information.
74	23	Inserted	21
74	24	Inserted	• Impairment of non-financial assets. The value-in-use may be impacted in several different ways by transition risk in particular, such as climate-related legislation and regulations and changes in demand for the Group's products. Even though the Group has concluded that no single climate-

Page	Line	Type	What has been inserted or deleted
			related assumption is a key assumption for the 2025 test of goodwill, the Group considered expectations for increased costs of emissions, increased demand for goods sold by the Group's <insert CGU> and cost increases due to stricter recycling requirements in the cash-flow forecasts in assessing value-in-use amounts. See Note 221 for further information.
74	30	Deleted	1
74	36	Inserted	2
74	36	Deleted	1
74	44	Deleted	
74	50	Deleted	
75	1	Inserted	
75	3	Deleted	5
75	3	Inserted	6
75	5	Inserted	221
75	5	Deleted	119
75	6	Deleted	57
75	6	Inserted	78
75	6	Deleted	68
75	6	Inserted	89

Page	Line	Type	What has been inserted or deleted
75	6	Deleted	18
75	6	Inserted	210
75	6	Deleted	0
75	6	Deleted	19
75	6	Inserted	212
75	6	Deleted	1
75	7	Inserted	221
75	7	Deleted	119
75	7	Deleted	1
75	7	Inserted	3
75	8	Deleted	Judgements In the process of applying the Group's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the consolidated financial statements:
76	5	Deleted	(continued)
76	5	Inserted	
76	28	Inserted	2
76	28	Deleted	0

Page	Line	Type	What has been inserted or deleted
77	1	Deleted	
78	6	Deleted	3
78	6	Inserted	4
79	13	Deleted	4
79	13	Inserted	5
79	13	Inserted	Aggregation and disaggregation The Group assesses the identified expenses within operating category in the statement of profit or loss to determine whether they share similar characteristics. The Group considers the function or role of individual transactions within its activities. As research and development, selling, distribution and administrative functions have been identified, the Group disaggregate these into four line items in the statement of profit or loss. The remaining expenses, which all are considered to be individually immaterial, are aggregated under 'Other individually immaterial operating expenses'.
79	40	Inserted	87
79	40	Deleted	75
79	40	Deleted	68
79	40	Inserted	89
80	1	Deleted	The recoverable amount is sensitive to the discount rate used for the DCF model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes. These estimates are most relevant to goodwill and other intangibles with indefinite useful lives recognised by the Group. The key assumptions used to determine the recoverable amount for the different CGUs, including a sensitivity analysis, are disclosed and further explained in Note 1208.
80	5	Inserted	20
81	6	Inserted	Impairment of non-financial assets

Page	Line	Type	What has been inserted or deleted
81	6	Deleted	Provision for expected credit losses of trade receivables and contract assets
81	7	Inserted	(continued)
81	8	Inserted	The recoverable amount is sensitive to the discount rate used for the DCF model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes. These estimates are most relevant to goodwill and other intangibles with indefinite useful lives recognised by the Group. The key assumptions used to determine the recoverable amount for the different CGUs, including a sensitivity analysis, are disclosed and further explained in Note 201. Provision for expected credit losses of trade receivables and contract assets
81	12	Deleted	0
81	29	Inserted	221
81	29	Deleted	119
81	42	Inserted	4
81	42	Deleted	2
82	16	Deleted	1
82	16	Inserted	3
82	24	Deleted	1
82	24	Inserted	221
82	24	Deleted	19
82	29	Deleted	7
82	29	Inserted	8
82	29	Inserted	221

Page	Line	Type	What has been inserted or deleted
82	29	Deleted	119
82	35	Inserted	221
82	35	Deleted	119
86	6	Inserted	the revenue from contracts with customers with the amounts disclosed in the segment information (Note 5):
86	7	Deleted	the revenue from contracts with customers to the amounts per type of product line:
86	25	Inserted	42
86	25	Deleted	21
86	27	Inserted	30
86	27	Deleted	298
86	27	Inserted	9
86	30	Deleted	7
86	30	Inserted	8
86	38	Inserted	30
86	38	Deleted	298
86	38	Inserted	9
86	41	Deleted	3
86	41	Inserted	332.4
86	41	Deleted	2
86	41	Deleted	2.3

Page	Line	Type	What has been inserted or deleted
86	41	Inserted	and was included within 'Interest expenses on other liabilities' in the statement of profit or loss.
86	42	Deleted	.
86	44	Inserted	8
86	44	Deleted	7
88	24	Inserted	30
88	24	Deleted	298
88	24	Inserted	9
88	25	Inserted	5 Segment information For management purposes, the Group is organised into business units based on its products and services and has <insert number of segment> reportable segments, as follows: The <segment 1>, <insert description of segment> The <segment 2>, <insert description of segment>. The Executive Management Committee is the Chief Operating Decision Maker (CODM) and monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured broadly in line with profit or loss in the consolidated financial statements. However, the performance of <insert Company name> the Group's joint venture is evaluated using proportionate consolidation. Also, the Group's financing (for example, other individually immaterial income from investments and interest expenses on loans and borrowings) and income taxes are managed on a Group basis and are not allocated to operating segments. Transfer prices between operating segments are on an arm's-length basis in a manner similar to transactions with third parties.

Page	Line	Type	What has been inserted or deleted
			Notes to consolidated financial statements (continued) for the year ended 31 December 2025 5 Segment information (continued) Year ended 31 December 2025 <Segment 1> <Segment 2> Total segments Adjustments and eliminations Consolidated €000 €000

Page	Line	Type	What has been inserted or deleted
			€000 €000 €000 Revenue External customers 141,246 69,263 210,509 (31,451) 179,058 Inter-segment - 7,465 7,465 (7,465) - Total revenue 141,246

Page	Line	Type	What has been inserted or deleted
			(3,783) (226) (4,009) - (4,009) Administrative expenses (Note 13.8) (10,739) (5,750) (16,489) 312 (16,177) Share of profit of an associate and a joint venture (Notes 10, 11) 83 - 83 588 671 Segment profit 9,988 2,884 12,872 (1,784) 11,088

Page	Line	Type	What has been inserted or deleted
			Total assets 87,347 44,772 132,119 15,258 147,377 Total liabilities 33,191 8,836 42,027 44,583 86,610 Other disclosures

Page	Line	Type	What has been inserted or deleted
			Depreciation and amortisation (3,852) (489) (4,341) - (4,341) Goodwill impairment (Note 21) - (200) (200) - (200) Investment in an associate and a joint venture (Notes 10, 11) 3,187 3,187 - 3,187 Capital expenditure 8,541

Page	Line	Type	What has been inserted or deleted
			11,383 - 11,383 Inter-segment revenues are eliminated upon consolidation and reflected in the 'Adjustments and eliminations' column. All other adjustments and eliminations are part of detailed reconciliations presented further below: Year ended 31 December 2024 <Segment 1> <Segment 2> Total segments Adjustments and eliminations Consolidated €000 €000 €000 €000 €000 Restated

Page	Line	Type	What has been inserted or deleted
			Restated
			Restated
			Revenue
			External customers
			123,282
			66,621
			189,903
			(30,815)
			159,088
			Inter-segment
			-
			7,319
			7,319
			(7,319)
			-
			Total revenue
			123,282

[illegible]

Page	Line	Type	What has been inserted or deleted
			<Segment 1> <Segment 2> Total segments Adjustments and eliminations Consolidated €000 €000 €000 €000 €000 Restated Restated Restated

Page	Line	Type	What has been inserted or deleted
			Total revenue 123,282 73,940 197,222 (38,134) 159,088 Cost of sales (100,475) (59,827) (160,302) 32,356 (127,946) Selling expenses (6,104) (2,771) (8,784) (91) (8,875) Distribution expenses (2,752) (1,289) (4,041) - (4,041)

Page	Line	Type	What has been inserted or deleted
			Administrative expenses (Note 13.8) (7,394) (4,134) (11,528) 108 (11,420) Share of profit of an associate and a joint venture (Notes 10,11) 81 - 81 557 638 Segment profit 4,701 5,142 9,843 (963)

Page	Line	Type	What has been inserted or deleted
			8,880
			Total assets
			69,730
			40,409
			110,139
			526
			110,665
			Total liabilities
			31,855
			5,754
			35,921
			28,902
			64,823
			Other disclosures

Page	Line	Type	What has been inserted or deleted
			Depreciation and amortisation (2,860) (610) (3,470) (324) (3,794) Impairment of property, plant and equipment (Note 18) (301) - (301) - (301) Investment in an associate and a joint venture (Notes 10, 11) 2,516 - 2,516 - 2,516 Capital expenditure 5,260 3,513

Page	Line	Type	What has been inserted or deleted
			8,773 - 8,773 Adjustments and eliminations Interest expenses on liabilities, foreign exchange differences on interest-bearing loans and borrowings, foreign exchange differences on cash and short-term deposits, other individually immaterial income from investments and fair value gains and losses on financial assets are not allocated to individual segments as the underlying instruments are managed on a group basis. Current taxes, deferred taxes and certain financial assets and liabilities are not allocated to those segments as they are also managed on a group basis. Capital expenditure consists of additions of property, plant and equipment, intangible assets and investment properties including assets from the acquisition of subsidiaries. Inter-segment revenues are eliminated on consolidation.

Page	Line	Type	What has been inserted or deleted
			Notes to consolidated financial statements (continued) for the year ended 31 December 2025
			5 Segment information (continued)
			Reconciliation of profit
			2025
			2024
			€000
			€000
			Restated
			Segment profit
			12,956872
			10,0979,843
			Finance income (Note 13.4)
			202
			145

Page	Line	Type	What has been inserted or deleted
			Gain on derivative instruments at fair value through profit or loss (Note 13.1) 850 — Loss on derivative instruments at fair value through profit or loss (Note 13.2) (1,502) — Foreign exchange differences on cash and short-term deposits (Note 13.7) 270 254 Finance costsOther individually immaterial income from investments (Note 13.3) (1,366)243 (1,268)144 Interest expenses on debts and borrowings (1,036) (1,020) Other income (Note 13.5)Interest expenses on other liabilities (Note 13.4) 98(431) 66(341)

Page	Line	Type	What has been inserted or deleted
			Foreign exchange differences on interest-bearing loans and borrowings (Note 13.7) 57 67 Inter-segment sales (elimination) (150235) (16067) Profit before tax and discontinued operations 11,088 8,880 Reconciliation of assets 20242025 2024 €000 €000 Segment operating assets

Page	Line	Type	What has been inserted or deleted
			132,119 110,139 Deferred tax assets (Note 15) 389 365 Loan to an associate (Note 2122.1) 200 — Loan to a director (Note 2122.1) 13 8 Derivatives 1,102 153 Assets held for sale (Note 14) 13,554 — Total assets 147,377 110,665

Page	Line	Type	What has been inserted or deleted
			Reconciliation of liabilities 2025 2024 €000 €000 Restated Segment operating liabilities 42,027 35,921 Deferred tax liabilities (Note 15) 2,454 607 Current tax payable 3,511 3,563

Page	Line	Type	What has been inserted or deleted
			Interest-bearing loans and borrowings 22,806 24,478 Derivatives 2,687 254 Liabilities held for sale (Note 14) 13,125 — Total liabilities 86,610 64,823 Notes to consolidated financial statements (continued) for the year ended 31 December 2025 Adjustments and eliminations continued

Page	Line	Type	What has been inserted or deleted
			5 Segment information (continued)Geographic information Geographic information 2025 2024 €000 €000 Revenue from external customers Restated <insert country> 128,238 112,584 <insert country> 52,224

Page	Line	Type	What has been inserted or deleted
			47,881 Total 180,462 160,465 The revenue information above is based on the locations of the customers. Revenue Revenue from one customer amounted to €25,521,000 XX,XXX,XXX (2024: €21,263,000XX, XXX, XXX), arising from sales in the <insert segment> segment. 5. Segment information continued Adjustments and eliminations continued 2025 2024 €000 €000 Non-current operating assets

Page	Line	Type	What has been inserted or deleted
			<insert country> 40,934 29,684 <insert country> 9,865 7,821 Total 50,799 37,505 Non-current assets for this purpose consist of property, plant and equipment, right-of-use assets, investment properties'Property, plant and equipment', 'Right-of-use assets', 'Investment properties', 'Intangible assets' and intangible assets'Goodwill'.
88	43	Deleted	
89	1	Deleted	

Page	Line	Type	What has been inserted or deleted
89	39	Deleted	
89	50	Deleted	
90	6	Deleted	25
90	7	Deleted	
90	11	Deleted	5 Segment information (continued)
90	12	Deleted	Total revenue 123,282 73,940 197,222 (38,134) 159,088
91	17	Deleted	956

Page	Line	Type	What has been inserted or deleted
91	17	Deleted	10,097
91	18	Deleted	Finance income (Note 13.4) 202 145
91	25	Deleted	Finance costs
91	25	Deleted	(1,366)
91	25	Deleted	(1,268)
91	28	Deleted	Other income (Note 13.5)
91	28	Deleted	98
91	28	Deleted	66
91	33	Deleted	150
91	33	Deleted	160
91	36	Deleted	2024
92	13	Deleted	Adjustments and eliminations continued
92	14	Deleted	Geographic information
92	23	Deleted	Revenue
92	24	Deleted	25,521,000
92	24	Deleted	21,263,000

Page	Line	Type	What has been inserted or deleted
93	1	Deleted	5. Segment information continued Adjustments and eliminations continued 2025 2024 €000 €000
93	9	Deleted	
93	13	Deleted	
93	17	Inserted	6
93	17	Deleted	5
93	28	Inserted	2201

Page	Line	Type	What has been inserted or deleted
93	28	Deleted	0119
93	28	Inserted	310
93	28	Deleted	029
94	4	Inserted	6
94	4	Deleted	5
94	8	Inserted	included in 'Interest-bearing loans and borrowings'
94	8	Inserted	22
94	8	Deleted	19
94	9	Inserted	310
94	9	Deleted	029
94	10	Inserted	54
94	10	Deleted	43
94	12	Inserted	included in 'Interest-bearing loans and borrowings'
94	13	Inserted	2210
94	13	Deleted	1019
94	26	Inserted	7
94	26	Deleted	6
95	4	Inserted	7
95	4	Deleted	6

Page	Line	Type	What has been inserted or deleted
95	9	Inserted	1
95	9	Deleted	0
95	12	Inserted	10
95	12	Deleted	9
95	13	Inserted	8
95	13	Deleted	7
95	29	Inserted	876
95	29	Deleted	765
95	30	Inserted	21
95	30	Deleted	10
95	34	Deleted	1
95	34	Inserted	2089
95	34	Deleted	897
95	38	Inserted	21
95	38	Deleted	10
95	40	Inserted	8
95	40	Deleted	67
95	40	Inserted	7
95	41	Inserted	87

Page	Line	Type	What has been inserted or deleted
95	41	Deleted	76
95	42	Inserted	87
95	42	Deleted	76
95	43	Deleted	4
95	43	Inserted	5
96	4	Inserted	8
96	4	Deleted	7
96	14	Inserted	20
96	14	Deleted	1987
96	14	Inserted	98
96	23	Inserted	87
96	23	Deleted	76
96	38	Inserted	87
96	38	Deleted	76
97	4	Inserted	8
97	4	Deleted	7
97	18	Inserted	under
97	18	Inserted	'Administrative expenses' in the statement of profit or loss
97	19	Deleted	in cash flows from operating activities

Page	Line	Type	What has been inserted or deleted
97	20	Inserted	presented under 'Acquisition of a subsidiary, net of cash acquired' in the statement cash flows
97	21	Deleted	included in cash flows from investing activities
97	22	Inserted	presented under 'Transaction costs on issue of shares' in the statement cash
97	23	Deleted	included in cash flows from financing activities, net of tax
97	45	Inserted	2210
97	45	Deleted	1019
98	4	Inserted	8
98	4	Deleted	7
98	13	Inserted	2201
98	13	Deleted	0119
98	18	Inserted	(included in 'Administrative expenses' in the statement of profit or loss
98	19	Deleted	recognised in profit or loss
98	19	Inserted	)
98	32	Inserted	(presented under 'Acquisition of non-controlling interests' in the statement of cash flows
99	4	Inserted	8
99	4	Deleted	7
99	11	Inserted	876
99	11	Deleted	765
99	17	Deleted	4

Page	Line	Type	What has been inserted or deleted
99	17	Inserted	5
99	22	Inserted	20
99	22	Deleted	1987
99	22	Inserted	98
100	4	Inserted	8
100	4	Deleted	7
100	7	Inserted	9
100	7	Deleted	8
100	38	Inserted	Interest expenses on loans and borrowings
100	38	Deleted	Finance costs
100	39	Deleted	income
100	39	Inserted	income
101	4	Inserted	9
101	4	Deleted	8
101	14	Inserted	Interest expenses on loans and borrowings
101	14	Deleted	Finance costs
102	4	Inserted	9
102	4	Deleted	8
103	4	Inserted	10

Page	Line	Type	What has been inserted or deleted
103	4	Deleted	9
103	32	Deleted	Finance costs, including interest expense \$XXX,XXX (2024: \$XXX,XXX) (204) (200)
103	33	Inserted	Operating profit
103	33	Deleted	Profit before tax
103	33	Deleted	2,764
103	33	Inserted	2,968
103	33	Deleted	2,670
103	33	Inserted	2,870
103	34	Inserted	Profit before financing and income taxes 2,968 2,870 Interest expenses on other liabilities - (50)- Interest expenses on loans and borrowings (204) (150)

Page	Line	Type	What has been inserted or deleted
			Profit before income taxes 2,764 2,670
103	35	Deleted	-
103	39	Deleted	for the year
103	40	Deleted	for the year
103	41	Inserted	profit
103	41	Deleted	profit for the year
103	45	Inserted	54
103	45	Deleted	43
104	4	Inserted	1
104	4	Deleted	0
104	27	Inserted	Operating profit 4,328 4,243 Profit before financing and income taxes 4,328 4,243 Interest expenses on loans and borrowingsFinance costs

Page	Line	Type	What has been inserted or deleted
			(2,996) (2,938)
104	29	Deleted	Finance costs
104	30	Inserted	income
104	30	Inserted	es
104	32	Deleted	for the year
104	37	Deleted	for the year
104	38	Deleted	for the year
104	43	Deleted	11
104	43	Deleted	Fair value measurement
104	44	Deleted	The following table provides the fair value measurement hierarchy of the Group's assets and liabilities.
105	4	Inserted	2
105	4	Deleted	1
105	4	Deleted	(continued)
105	6	Inserted	The following table provides the fair value measurement hierarchy of the Group's assets and liabilities.
105	16	Inserted	98

Page	Line	Type	What has been inserted or deleted
105	16	Deleted	8
105	20	Inserted	22120
105	20	Deleted	12019
105	28	Deleted	19
105	28	Inserted	2021
105	28	Deleted	0
105	28	Deleted	1
105	32	Inserted	2210
105	32	Deleted	1019
105	36	Inserted	2210
105	36	Deleted	1019
105	42	Deleted	5
105	42	Inserted	8786
105	42	Deleted	786
105	46	Inserted	434
105	46	Deleted	343
105	48	Deleted	1
105	48	Inserted	2210
105	48	Deleted	109

Page	Line	Type	What has been inserted or deleted
106	4	Inserted	2
106	4	Deleted	1
106	8	Inserted	87
106	8	Deleted	75
106	19	Inserted	2210
106	19	Deleted	1019
106	34	Inserted	8
106	34	Deleted	7
106	37	Deleted	1
106	37	Inserted	2210
106	37	Deleted	109
107	4	Inserted	2
107	4	Deleted	1
107	15	Inserted	987
107	15	Deleted	876
107	19	Inserted	2210
107	19	Deleted	1019
107	27	Deleted	1
107	27	Inserted	2210

Page	Line	Type	What has been inserted or deleted
107	27	Deleted	109
107	31	Inserted	2021
107	31	Deleted	0
107	31	Deleted	119
107	35	Inserted	2210
107	35	Deleted	1019
107	41	Inserted	876
107	41	Deleted	765
107	45	Deleted	3
107	45	Inserted	4
108	4	Inserted	2
108	4	Deleted	1
108	14	Inserted	22
108	14	Deleted	12109
108	14	Inserted	210
108	30	Inserted	2210
108	30	Deleted	1019
108	45	Inserted	8
108	45	Deleted	7

Page	Line	Type	What has been inserted or deleted
109	4	Inserted	2
109	4	Deleted	1
109	15	Inserted	2210
109	15	Deleted	1019
109	37	Deleted	2
109	37	Inserted	3
109	38	Inserted	3
109	38	Deleted	2
109	38	Inserted	individual immaterial
109	41	Inserted	98
109	41	Deleted	87
109	45	Inserted	The net gain on derivative instruments at fair value through profit or loss relates to foreign exchange forward contracts that did not qualify for hedge accounting and embedded derivatives which have been separated.
110	4	Inserted	3
110	4	Deleted	2
110	5	Deleted	12.1 Other operating income (continued)

Page	Line	Type	What has been inserted or deleted
110	7	Inserted	3
110	7	Deleted	2
110	7	Inserted	individual immaterial
110	11	Inserted	<insert description>
110	11	Inserted	87
110	11	Deleted	76
110	12	Deleted	306 300
110	15	Inserted	2210
110	15	Deleted	1019
110	16	Deleted	554
110	16	Inserted	248
110	16	Deleted	3
110	23	Inserted	3
110	23	Deleted	2
110	23	Inserted	Other individually immaterial income from investments

Page	Line	Type	What has been inserted or deleted
110	23	Deleted	Finance costs
110	26	Inserted	Interest income on a loan to an associate
110	26	Deleted	Interest on debt and borrowings
110	26	Inserted	17
110	26	Deleted	1,036
110	26	Inserted	-
110	26	Deleted	1,020
110	27	Inserted	Interest income on cash and short-term deposits (Note 25) 83 76 Interest income from debt instruments at fair value through OCI 102 69 Fair value gain on equity instruments at fair value through profit or loss 37 9 Gain (loss) on sale of debt instruments at fair value through OCI 8 (4) Dividend income from equity instruments at fair value through OCI

Page	Line	Type	What has been inserted or deleted
			3 - Impairment loss on debt instruments at fair value through OCIInterest arising from revenue contracts (7)109 (6)62
110	32	Deleted	Interest arising from revenue contracts
110	32	Inserted	(7)
110	32	Deleted	109
110	32	Inserted	(6)
110	32	Deleted	62
110	34	Deleted	Interest on lease liabilities (Note 30) 178 185 Total interest expense 1,323 1,267 Unwinding of discount and effect of changes in discount rate on provisions (Note 26) 43 1

Page	Line	Type	What has been inserted or deleted
110	38	Inserted	Total other individually immaterial income from investment
110	38	Deleted	Total finance costs
110	38	Inserted	243
110	38	Deleted	1,366
110	38	Inserted	144
110	38	Deleted	1,268
110	41	Deleted	2
110	41	Inserted	3
110	41	Inserted	Interest expenses on other liabilities
110	41	Deleted	Finance income
110	44	Inserted	Interest arising from revenue contracts (Note 4.2)
110	44	Deleted	Interest income on a loan to a joint venture
110	44	Inserted	109
110	44	Deleted	-
110	44	Inserted	62
110	44	Deleted	-
110	46	Inserted	Interest on lease liabilities (Note 32)
110	46	Deleted	Interest income on a loan to an associate

Page	Line	Type	What has been inserted or deleted
110	46	Inserted	178
110	46	Deleted	17
110	46	Inserted	185
110	46	Deleted	-
110	47	Inserted	Unwinding of discount and effect of changes in discount rate on provisions (Note 28) 43 1 Net interest expense from pensions and other post-employment benefit plans (Note 33)Interest income from debt instruments at fair value through OCI 101185 93145
111	2	Deleted	Interest income from debt instruments at fair value through OCI
111	1	Inserted	101
111	1	Deleted	185
111	1	Inserted	93
111	1	Deleted	145
111	3	Inserted	Total interest expenses on other liabilities
111	3	Deleted	Total finance income
111	3	Inserted	431

Page	Line	Type	What has been inserted or deleted
111	3	Deleted	202
111	3	Deleted	145
111	3	Inserted	341
111	4	Inserted	Notes to consolidated financial statements (continued) for the year ended 31 December 2025 12.3.54 Specified expenses by nature in operating categoryInterest expenses on other liabilities 132.5 Specified expenses by nature in operating category12. Other income/expenses (continued) 1220252025 20242024 \$000€000 \$000€000 Depreciation:

Page	Line	Type	What has been inserted or deleted
			Cost of sales 3,368 2,652 Administrative expenses 429 430 Total depreciation 3,797 3,082 Amortisation: Cost of sales 125 174

Page	Line	Type	What has been inserted or deleted
			Total amortisation 125 174
			Employee benefits:
			Cost of sales 7,706 7,628
			Selling expenses 9,766 9,067
			Distribution expenses 1,952 1,978
			Research and development expenses 2,031 987

Page	Line	Type	What has been inserted or deleted
			Administrative expenses 10,193 7,425 Total employee benefits 31,648 27,085 Impairment losses: Cost of sales - 301 Administrative expenses 200 - Total impairment losses 200

Page	Line	Type	What has been inserted or deleted
			301 Write-down of inventories: Cost of sales 286 242 Total write-down of inventories 286 242 The amounts disclosed are specified expenses recognised in the statement of profit or loss for the year, apart from depreciation and employee benefits. The amounts disclosed for depreciation and employee benefits include those that have been capitalised by incorporating them into the carrying amount of inventory at the end of the reporting period.

Page	Line	Type	What has been inserted or deleted
			132.68 Research and development costs The Group's business research and development concentrates on the development of <insert description of type of research and development>. Research and development costs that are not eligible for capitalisation have been expensed in the period incurred (in 2025, this was \$X,XXX,XXX (2024: \$X,XXX,XXX)), and they are recognised in administrative expenses. 132.67 Foreign exchange differencesResearch and development costs The total amount of net foreign exchange differences is €25,000 (2024: €115,000), which is presented within 'Foreign exchange differences', 'Foreign exchange differences on cash and short-term deposits' and 'Foreign exchange differences on interest-bearing loans and borrowings'The Group's business research and development concentrates on the development of <insert description of type of research and development>. Research and development costs that are not eligible for capitalisation have been expensed in the period incurred (in 2025, this was \$X,XXX,XXX (2024: \$X,XXX,XXX)), and they are recognised in administrative expenses.
111	13	Deleted	12.3.54 Specified expenses by nature in operating categoryInterest expenses on other liabilities
111	14	Deleted	2
111	14	Deleted	12. Other income/expenses (continued) 1220252025 20242024

Page	Line	Type	What has been inserted or deleted
111	17	Deleted	€000
111	17	Deleted	€000
111	49	Deleted	2
111	50	Deleted	8
112	3	Deleted	2
112	3	Deleted	6
112	3	Deleted	Research and development costs
112	7	Deleted	The Group's business research and development concentrates on the development of <insert description of type of research and development>. Research and development costs that are not eligible for capitalisation have been expensed in the period incurred (in 2025, this was \$X,XXX,XXX (2024: \$X,XXX,XXX)), and they are recognised in administrative expenses.
113	1	Deleted	Notes to consolidated financial statements (continued) for the year ended 31 December 2025 12 Other income/expenses (continued) 12.5 Other income

Page	Line	Type	What has been inserted or deleted
			2025 2024 \$000 \$000 Foreign exchange gains on interest-bearing loans and borrowings 57 67 Fair value gain on equity instruments at fair value through profit or loss 37 9 Gain (loss) on sale of debt instruments at fair value through OCI 8 (4) Dividend income from equity instruments at fair value through OCI 3 - Impairment loss on debt instruments at fair value through OCI (7) (6)

Page	Line	Type	What has been inserted or deleted
			Total other income 98 66 12.6 Depreciation, amortisation, lease payments, foreign exchange differences and costs of inventories 2025 2024 \$000 \$000 Included in cost of sales: Depreciation 3,802

Page	Line	Type	What has been inserted or deleted
			3,063 Impairment of property, plant and equipment (Note 15) - 301 Amortisation and impairment of intangible assets (Note 17) 125 174 Net foreign exchange differences (65) (40) Warranty provision (Note 26) 106 52 Variable lease payments (Note 30) 71 66 Expense relating to short-term leases (Note 30) 22 14 Costs of inventories recognised as an expense

Page	Line	Type	What has been inserted or deleted
			131,107 121,298 Other cost of sales 1,401 3,451 Included in administrative expenses: Depreciation 429 430 Impairment of goodwill (Note 18) 200 - Remeasurement of contingent consideration (Note 7) 358 - Net foreign exchange differences 33 8

Page	Line	Type	What has been inserted or deleted
			12.7 Employee benefits expense 2025 2024 \$000 \$000 Included in cost of sales: Wages and salaries 6,551 6,513 Social security costs 664 659 Pension costs 350

Page	Line	Type	What has been inserted or deleted
			305 Post-employment benefits other than pensions 38 28 Share-based payment expense 103 123 Included in selling and distribution expenses: Wages and salaries 10,882 10,220 Social security costs 1,102 1,135 Pension costs 560 496 Post-employment benefits other than pensions

Page	Line	Type	What has been inserted or deleted
			61 45 Share-based payment expense 165 197 Notes to consolidated financial statements (continued) for the year ended 31 December 2025 12 Other income/expenses (continued) 12.7 Employee benefits expense (continued) 2025 2024 \$000 \$000

Page	Line	Type	What has been inserted or deleted
			Included in cost of administrative expenses: Wages and salaries 11,238 7,410 Social security costs 1,349 1,343 Pension costs 488 465 Post-employment benefits other than pensions 54 40 Share-based payment expense 144 172 Total employee benefits expense 33,749 29,151

Page	Line	Type	What has been inserted or deleted
			12.8 Research and development costs
114	18	Inserted	Notes to consolidated financial statements (continued) for the year ended 31 December 2025 12.5 Specified expenses by nature in operating category
114	19	Deleted	

Page	Line	Type	What has been inserted or deleted
114	26	Deleted	12.5 Specified expenses by nature in operating category
114	28	Deleted	2
114	28	Inserted	3
114	28	Inserted	8
114	29	Deleted	9
114	32	Deleted	Employee benefits expense (Note 12.7) 13,273 9,430
114	33	Inserted	Employee benefits expense (Note 1323.5)
114	33	Deleted	23
114	33	Deleted	Acquisition-related transaction costs
114	33	Inserted	13,224
114	33	Deleted	600

Page	Line	Type	What has been inserted or deleted
114	33	Inserted	9,385
114	33	Deleted	-
114	34	Inserted	Acquisition-related transaction costs
114	34	Deleted	Research and development costs
114	34	Inserted	600
114	34	Deleted	2,235
114	34	Inserted	—
114	34	Deleted	1,034
114	35	Inserted	Depreciation
114	35	Deleted	Depreciation
114	35	Inserted	429
114	35	Deleted	429
114	35	Inserted	430
114	35	Deleted	430
114	36	Inserted	Expected credit losses of trade receivables and contract assets (Note 2434)
114	37	Deleted	4
114	37	Deleted	3
114	37	Deleted	Expected credit losses of trade receivables and contract assets (Note 21)
114	36	Inserted	185

Page	Line	Type	What has been inserted or deleted
114	36	Deleted	185
114	36	Inserted	76
114	36	Deleted	76
114	38	Inserted	Impairment of goodwill (Note 2101)
114	38	Deleted	01
114	38	Deleted	Impairment of goodwill (Note 18)
114	38	Inserted	200
114	38	Deleted	200
114	38	Inserted	—
114	38	Deleted	-
114	39	Inserted	Expense relating to leases of low-value assets (Note 32)
114	39	Deleted	Expense relating to leases of low-value assets (Note 30)
114	39	Inserted	18
114	39	Deleted	18
114	39	Inserted	17
114	39	Deleted	17
114	41	Inserted	Remeasurement of contingent consideration (Note 878)
114	41	Deleted	78
114	41	Deleted	Remeasurement of contingent consideration (Note 7)

Page	Line	Type	What has been inserted or deleted
114	41	Inserted	358
114	41	Deleted	358
114	41	Inserted	—
114	41	Deleted	-
114	43	Inserted	Other individually immaterial administrative expenses
114	43	Deleted	Net foreign exchange differences
114	43	Inserted	1,163
114	43	Deleted	33
114	43	Inserted	1,512
114	43	Deleted	8
114	45	Inserted	Total administrative expenses
114	45	Deleted	Other administrative expenses
114	45	Inserted	16,177
114	45	Deleted	959
114	45	Inserted	11,420
114	45	Deleted	1,016
114	47	Deleted	Total administrative expense 18,290 12,011

Page	Line	Type	What has been inserted or deleted
114	49	Inserted	4
114	49	Deleted	3
116	4	Inserted	4
116	4	Deleted	3
116	9	Deleted	income
116	9	Inserted	profit
116	10	Inserted	Interest expenses on loans and borrowings
116	10	Deleted	Finance costs
116	25	Inserted	20
116	25	Deleted	1798
116	25	Inserted	98
116	26	Inserted	876
116	26	Deleted	765
116	29	Inserted	54
116	29	Deleted	43
116	34	Inserted	2210
116	34	Deleted	1019
117	4	Inserted	4
117	4	Deleted	3

Page	Line	Type	What has been inserted or deleted
117	20	Deleted	1
117	20	Inserted	2
117	30	Inserted	2021
117	30	Deleted	0
117	30	Deleted	119
117	44	Inserted	2210
117	44	Deleted	1019
118	4	Inserted	5
118	4	Deleted	4
119	4	Inserted	15
119	4	Deleted	14
119	15	Inserted	8
119	15	Deleted	7
120	4	Inserted	15
120	4	Deleted	14
121	4	Inserted	5.
121	4	Deleted	4
121	15	Inserted	1656. Management-defined performance measure (MPM) The Group uses 'adjusted operating profit' as a management-defined performance measure in its public communications to communicate management's view of an aspect of the operating

Page	Line	Type	What has been inserted or deleted
			performance of the Group as whole. This measure is not defined by IFRS accounting standards, which means it may not be directly comparable to similar measures used by other entities. The Group's management believes that this adjusted operating profit measure offers a relevant alternative perspective on the Group's underlying operating performance by excluding the effects of items that are not indicative of ongoing business activities. The Group's management considers this useful for understanding profitability trends and for evaluating the Group's ability to generate sustainable earnings from its core operations. Operating profit has been adjusted to exclude income and expense items considered to only occur infrequently. Typically, the Group adjusts operating profit by excluding the following income and expenses: Impairment losses (or reversals) related to property, plant, and equipment (including right-of-use assets), intangible assets and goodwill. Government grants related to property, plant, and equipment Gains or losses from the disposal of property, plant, and equipment, as well as intangible assets. The tax impact of each reconciling item is determined using the statutory tax rate of 30% that applies in <insert country>. Year ended 31 December 2025 Reconciliation Income tax expense Profit attributable to NCI €000 €000 €000 Operating profit

Page	Line	Type	What has been inserted or deleted
			10,563 Impairment of goodwill (included in 'Administrative expense', Note 2101) 200 (60) — Government grants (included in 'Other individually immaterial operating income', Note 1332.1) (1,053) 316 — Gains on the disposal of property, plant, and equipment (included in 'Other individually immaterial operating income', Note 1323.1) (532) 160 (24) Adjusted operating profit (MPM) 9,178

Page	Line	Type	What has been inserted or deleted
			Notes to consolidated financial statements (continued) for the year ended 31 December 2025 165. Management-defined performance measure (MPM) Notes to consolidated financial statements (continued) for the year ended 31 December 2025 Year ended 31 December 2024 Reconciliation Income tax Expense Profit attributable to NCI €000 €000 €000 Operating profit 8,716

Page	Line	Type	What has been inserted or deleted
			Impairment of property, plant, and equipment (included in 'Cost of sales', Note 1878, 2101) 301 (90) — Government grants (included in 'Other individually immaterial operating income', Note 1323.1) (541) 162 — Gains on the disposal of property, plant, and equipment (included in 'Other individually immaterial operating income', Note 1332.1) (2,007) 602 (124) Adjusted operating profit (MPM) 6,469

Page	Line	Type	What has been inserted or deleted																
			1767. Earnings per share (EPS) The following table reflects the income and share data used in the basic and diluted EPS calculations: <table><tr><td>2025</td><td></td></tr><tr><td>2024</td><td></td></tr><tr><td>€000</td><td></td></tr><tr><td>€000</td><td></td></tr><tr><td>Profit attributable to ordinary equity holders of the parent:</td><td></td></tr><tr><td>Restated</td><td></td></tr><tr><td>Continuing operations</td><td></td></tr><tr><td>7,708</td><td></td></tr></table>	2025		2024		€000		€000		Profit attributable to ordinary equity holders of the parent:		Restated		Continuing operations		7,708	
2025																			
2024																			
€000																			
€000																			
Profit attributable to ordinary equity holders of the parent:																			
Restated																			
Continuing operations																			
7,708																			

Page	Line	Type	What has been inserted or deleted
			6,408
			Discontinued operations
			220
			(188)
			Profit attributable to ordinary equity holders of the parent for basic earnings
			7,928
			6,220
			Interest on convertible preference shares
			247
			238
			Profit attributable to ordinary equity holders of the parent adjusted for the effect of dilution
			8,175
			6,458
			2025
			2024
			Thousands

Page	Line	Type	What has been inserted or deleted
			Thousands Weighted average number of ordinary shares for basic EPS* 20,797 19,064 Effects of dilution from: Share options 112 177 Convertible preference shares 833 833 Weighted average number of ordinary shares adjusted for the effect of dilution* 21,742 20,074 * The weighted average number of shares takes into account the weighted average effect of changes in treasury shares during the year.

Page	Line	Type	What has been inserted or deleted
			There have been no other transactions involving ordinary shares or potential ordinary shares between the reporting date and the date of authorisation of these financial statements. To calculate the EPS for discontinued operations (Note 144323), the weighted average number of ordinary shares for both the basic and diluted EPS is as per the table above. The following table provides the profit/(loss) amount used:
121	16	Deleted	56.
121	41	Deleted	01
121	43	Deleted	3
121	43	Deleted	2
121	46	Deleted	23
122	4	Deleted	5.
122	6	Deleted	Notes to consolidated financial statements (continued) for the year ended 31 December 2025
122	15	Deleted	78
122	15	Deleted	1
122	15	Deleted	0
122	17	Deleted	32
122	20	Deleted	3

Page	Line	Type	What has been inserted or deleted
122	20	Deleted	2
122	23	Deleted	
122	24	Deleted	67.
122	27	Deleted	
123	1	Deleted	4
123	1	Deleted	323
123	8	Inserted	Notes to consolidated financial statements (continued) for the year ended 31 December 2025
123	10	Inserted	87
123	10	Deleted	75
123	20	Inserted	8)
123	20	Deleted	7)
123	23	Inserted	432
123	23	Deleted	323
123	23	Inserted	)
123	33	Inserted	8

Page	Line	Type	What has been inserted or deleted
123	33	Deleted	7
123	36	Inserted	4)
123	36	Deleted	3)
123	36	Inserted	)
124	4	Inserted	87
124	4	Deleted	75
124	8	Inserted	221
124	8	Deleted	118
124	10	Inserted	4
124	10	Deleted	3
124	16	Deleted	3
124	16	Inserted	4
124	27	Deleted	3
124	27	Inserted	4
124	30	Inserted	'C
124	30	Deleted	c
124	30	Inserted	S
124	30	Deleted	s
124	30	Inserted	'

Page	Line	Type	What has been inserted or deleted
125	4	Inserted	87
125	4	Deleted	75
125	16	Deleted	2
125	16	Inserted	3
125	27	Inserted	2
125	27	Deleted	1
126	4	Inserted	87
126	4	Deleted	75
126	16	Inserted	
126	17	Inserted	98
126	17	Deleted	86
126	35	Inserted	'Administrative expenses'
126	35	Deleted	cost of sales
126	37	Inserted	'Administrative expenses'
126	37	Deleted	cost of sales
126	43	Deleted	1
126	43	Inserted	2

Page	Line	Type	What has been inserted or deleted
127	4	Inserted	98
127	4	Deleted	86
127	11	Inserted	the statement of
127	11	Inserted	as a change in fair value of investment properties
127	13	Deleted	Remeasurement recognised in profit or loss (in other operating expenses) - -
127	16	Deleted	Remeasurement recognised in profit or loss - -
127	17	Inserted	the statement of
127	17	Inserted	as a change in fair value of investment properties
127	18	Deleted	(in other operating expenses)
128	4	Inserted	98
128	4	Deleted	86
128	14	Inserted	20
128	14	Deleted	197
128	14	Inserted	9

Page	Line	Type	What has been inserted or deleted
128	16	Inserted	Intangible assets total
128	24	Inserted	2,220
128	25	Inserted	390
128	26	Inserted	-
128	28	Inserted	-
128	29	Inserted	2,610
128	30	Inserted	587
128	31	Inserted	1,200
128	32	Inserted	(138)
128	33	Inserted	4,259
128	35	Inserted	225
128	36	Inserted	174
128	37	Inserted	210
128	37	Deleted	018
128	37	Inserted	-
128	38	Inserted	-
128	39	Inserted	399
128	40	Inserted	125
128	41	Deleted	1

Page	Line	Type	What has been inserted or deleted
128	41	Inserted	21)0
128	41	Deleted	08)
128	41	Inserted	-
128	42	Inserted	(3)
128	43	Inserted	521
128	44	Inserted	2,221
128	45	Inserted	3,738
128	49	Deleted	7
128	49	Inserted	8
130	4	Inserted	20
130	4	Deleted	197
130	4	Inserted	9
130	10	Inserted	210
130	10	Deleted	018
130	10	Inserted	Acquisition of development costs is presented under 'Development expenditures' in the statement of cash flows.
130	13	Inserted	210
130	13	Deleted	018
130	41	Inserted	'A

Page	Line	Type	What has been inserted or deleted
130	41	Deleted	a
130	41	Inserted	'
131	4	Inserted	210
131	4	Deleted	018
132	4	Inserted	210
132	4	Deleted	018
133	4	Inserted	210
133	4	Deleted	018
133	14	Inserted	221
133	14	Deleted	119
133	15	Inserted	221
133	15	Deleted	119
133	39	Deleted	13
133	39	Inserted	34
134	4	Inserted	221
134	4	Deleted	119
134	5	Inserted	221
134	5	Deleted	119
134	28	Deleted	1

Page	Line	Type	What has been inserted or deleted
134	28	Inserted	221
134	28	Deleted	19
134	34	Inserted	2
134	34	Deleted	0
135	4	Inserted	221
135	4	Deleted	119
135	5	Inserted	22
135	5	Deleted	19
135	11	Inserted	2
135	11	Deleted	0
136	4	Inserted	22
136	4	Deleted	19
136	5	Inserted	22
136	5	Deleted	19
136	16	Inserted	3
136	16	Deleted	2
136	40	Inserted	6
136	40	Deleted	4
137	4	Inserted	221

Page	Line	Type	What has been inserted or deleted
137	4	Deleted	119
137	5	Inserted	22
137	5	Deleted	19
137	18	Inserted	8
137	18	Deleted	7
137	22	Inserted	31
137	22	Deleted	29
137	41	Inserted	21
137	41	Deleted	19
138	4	Inserted	22
138	4	Deleted	19
138	5	Inserted	22
138	5	Deleted	19
138	8	Inserted	221
138	8	Deleted	119
139	4	Inserted	22
139	4	Deleted	19
139	5	Inserted	22
139	5	Deleted	19

Page	Line	Type	What has been inserted or deleted
140	4	Inserted	22
140	4	Deleted	19
140	5	Inserted	2
140	5	Deleted	1
140	5	Inserted	21
140	5	Deleted	19
141	4	Inserted	22
141	4	Deleted	19
141	5	Inserted	22
141	5	Deleted	19
142	4	Inserted	22
142	4	Deleted	19
142	5	Inserted	22
142	5	Deleted	19
143	4	Inserted	22
143	4	Deleted	19
143	5	Inserted	22
143	5	Deleted	19
144	4	Inserted	22

Page	Line	Type	What has been inserted or deleted
144	4	Deleted	19
144	5	Inserted	22
144	5	Deleted	19
145	4	Inserted	22
145	4	Deleted	19
145	5	Inserted	22
145	5	Deleted	19
146	4	Inserted	22
146	4	Deleted	19
146	5	Inserted	22
146	5	Deleted	19
146	38	Deleted	1
146	38	Inserted	2
147	4	Inserted	22
147	4	Deleted	19
147	5	Inserted	22
147	5	Deleted	19
148	4	Inserted	22
148	4	Deleted	19

Page	Line	Type	What has been inserted or deleted
148	5	Inserted	22
148	5	Deleted	19
149	4	Inserted	22
149	4	Deleted	19
149	5	Inserted	22
149	5	Deleted	19
150	4	Inserted	22
150	4	Deleted	19
150	5	Inserted	22
150	5	Deleted	19
151	4	Inserted	22
151	4	Deleted	19
151	5	Inserted	22
151	5	Deleted	19
152	4	Inserted	22
152	4	Deleted	19
152	5	Inserted	22
152	5	Deleted	19
152	35	Inserted	

Page	Line	Type	What has been inserted or deleted
			The remeasurement is included within the line items 'Other individually immaterial operating income' and 'Other individually immaterial operating expenses' in the statement of profit or loss.
152	37	Inserted	221
152	37	Deleted	119
153	1	Deleted	It is the Group's policy that no trading in derivatives for speculative purposes may be undertaken. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarised below.
154	4	Deleted	1
154	4	Inserted	221
154	4	Deleted	19
154	5	Inserted	22
154	5	Deleted	19
154	7	Inserted	It is the Group's policy that no trading in derivatives for speculative purposes may be undertaken. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarised below.
154	23	Deleted	7
154	23	Inserted	8
156	4	Inserted	22
156	4	Deleted	19

Page	Line	Type	What has been inserted or deleted
156	5	Inserted	22
156	5	Deleted	19
157	4	Inserted	2
157	4	Inserted	22
157	4	Deleted	19
157	5	Inserted	22
157	5	Deleted	19
158	4	Inserted	22
158	4	Deleted	19
158	5	Inserted	22
158	5	Deleted	19
158	23	Deleted	1
158	23	Inserted	221
158	23	Deleted	19
159	4	Inserted	221
159	4	Deleted	119
159	5	Inserted	22
159	5	Deleted	19
159	14	Inserted	221

Page	Line	Type	What has been inserted or deleted
159	14	Deleted	119
160	4	Inserted	221
160	4	Deleted	119
160	5	Inserted	221
160	5	Deleted	119
160	17	Inserted	43
160	17	Deleted	31
161	4	Inserted	22
161	4	Deleted	19
161	5	Inserted	22
161	5	Deleted	19
161	28	Inserted	221
161	28	Deleted	119
162	4	Inserted	221
162	4	Deleted	119
162	5	Inserted	221
162	5	Deleted	119
162	25	Inserted	31
162	25	Deleted	29

Page	Line	Type	What has been inserted or deleted
162	35	Inserted	2
162	35	Deleted	0
163	4	Inserted	221
163	4	Deleted	119
163	5	Inserted	221
163	5	Deleted	119
163	15	Inserted	2
163	15	Deleted	0
164	4	Inserted	221
164	4	Deleted	119
164	5	Inserted	221
164	5	Deleted	119
165	4	Inserted	221
165	4	Deleted	119
165	5	Inserted	221
165	5	Deleted	119
165	15	Inserted	2
165	15	Deleted	0
165	18	Inserted	2

Page	Line	Type	What has been inserted or deleted
165	18	Deleted	0
165	27	Deleted	0
165	27	Inserted	2
165	29	Deleted	0
165	29	Inserted	2
166	4	Inserted	221
166	4	Deleted	119
166	5	Inserted	22
166	5	Deleted	19
166	11	Inserted	Cash flows relating to non-current interest-bearing loans and borrowings are presented within the line item 'Proceeds from borrowings' in the statement of cash flows. Cash flows relating to current interest-bearing loans and borrowings are presented within the line item 'Repayment of borrowings' in the statement of cash flows. Cash flows relating to current lease liabilities are presented within the line item 'Payment of principal portion of lease liabilities' in the statement of cash flows. Foreign exchange movements are presented within the line item 'Foreign exchange differences on interest-bearing loans and borrowings' in the statement of profit or loss. The amount reclassified as part of disposal group is included within 'Liabilities directly associated with the assets held for sale' in the statement of financial position.
166	21	Inserted	32
166	21	Deleted	20
166	29	Inserted	The cost of inventories recognised as an expense is \$XXX,XXX (2024: \$XXX,XXX).
166	32	Deleted	6

Page	Line	Type	What has been inserted or deleted
166	32	Inserted	8
166	33	Inserted	432
166	33	Deleted	321
166	38	Deleted	4
166	38	Inserted	6
166	39	Inserted	6
166	39	Deleted	4
166	41	Inserted	(Note 123.8)
166	41	Deleted	2
166	44	Inserted	6
166	44	Deleted	4
167	3	Deleted	Set out below is the movement in the allowance for expected credit losses of trade receivables and contract assets: 9
167	5	Inserted	9
168	4	Inserted	43
168	4	Deleted	31
168	5	Inserted	Set out below is the movement in the allowance for expected credit losses of trade receivables and contract assets:

Page	Line	Type	What has been inserted or deleted
168	11	Inserted	included in 'Administrative expenses'
168	12	Deleted	2
168	12	Inserted	3
168	12	Inserted	8
168	12	Deleted	9
168	18	Inserted	221
168	18	Deleted	119
168	19	Deleted	242 Prepayments 2025 2024 \$000 \$000 Prepaid insurance

Page	Line	Type	What has been inserted or deleted
			168 89 Creditable withholding taxes 76 76 244 165 In 20XX, the Group paid for an insurance policy covering three years. The prepayments pertain to the unexpired portion of the insurance.
168	19	Inserted	4
168	28	Inserted	5
168	28	Deleted	3
168	37	Inserted	(Note 132.3)
168	37	Deleted	2
168	37	Deleted	.
168	41	Inserted	221
168	41	Deleted	119
169	4	Inserted	5

Page	Line	Type	What has been inserted or deleted
169	4	Deleted	3
169	11	Inserted	ank overdrafts (included in 'Interest-bearing loans and borrowings')
169	11	Deleted	ank overdrafts
169	15	Inserted	6
169	15	Deleted	4
169	25	Inserted	8
169	25	Deleted	7
169	27	Inserted	8
169	27	Deleted	7
169	35	Inserted	8
169	35	Deleted	7
169	39	Inserted	8
169	39	Deleted	7
170	4	Inserted	6
170	4	Deleted	4
170	15	Deleted	0
170	15	Inserted	4
170	21	Inserted	individually immaterial
170	34	Inserted	individually immaterial

Page	Line	Type	What has been inserted or deleted
170	38	Inserted	4
170	38	Deleted	0
170	41	Inserted	‘
170	41	Inserted	’
170	42	Inserted	221
170	42	Deleted	119
171	4	Inserted	6
171	4	Deleted	4
172	4	Inserted	6
172	4	Deleted	4
172	22	Deleted	Share of OCI of an associate - - (30) - 30 - -
172	25	Inserted	3
172	25	Deleted	6

Page	Line	Type	What has been inserted or deleted
172	25	Inserted	59
172	25	Deleted	62
173	4	Inserted	6
173	4	Deleted	4
174	4	Inserted	7
174	4	Deleted	5
175	4	Inserted	8
175	4	Deleted	6
175	6	Inserted	<insert description>
175	13	Inserted	8
175	13	Deleted	7
175	17	Inserted	(Note 123.4)
175	17	Deleted	2
176	4	Inserted	8
176	4	Deleted	6
176	6	Inserted	<insert description>
176	13	Inserted	8
176	13	Deleted	7
176	17	Inserted	(Note 123.4)

Page	Line	Type	What has been inserted or deleted
176	17	Deleted	2
176	21	Inserted	Unwinding of discount and changes in the discount rates (Note 1323.4) are included within the line item 'Interest expenses on other liabilities' in the statement of profit or loss.
176	22	Deleted	23
177	4	Inserted	8
177	4	Deleted	6
177	25	Inserted	<insert description>
177	26	Inserted	<insert description>
177	32	Inserted	9
177	32	Deleted	7
177	36	Inserted	Receipt of government grants (included in the statement of cash flows)
177	36	Deleted	Received during the year
177	38	Inserted	(Note 1323.1)
177	38	Deleted	23
177	44	Inserted	. Government grants recognised in the statement of profit or loss (Note 1332.1) are included within the line item 'Other individually immaterial operating income' in the statement of profit or loss.
177	45	Deleted	3
177	45	Deleted	2
177	46	Deleted	.

Page	Line	Type	What has been inserted or deleted
178	4	Inserted	30
178	4	Deleted	28
178	16	Inserted	30
178	16	Deleted	28
178	30	Inserted	31
178	30	Deleted	29
178	30	Inserted	,
178	30	Deleted	and
178	30	Inserted	and related party
178	43	Inserted	6
178	43	Deleted	4
179	4	Inserted	31
179	4	Deleted	29
179	5	Inserted	221
179	5	Deleted	119
179	16	Inserted	'T
179	16	Deleted	t
179	16	Inserted	,
179	16	Deleted	and

Page	Line	Type	What has been inserted or deleted
179	16	Inserted	and related party
179	17	Inserted	'
179	30	Inserted	32
179	30	Deleted	30
180	4	Inserted	32
180	4	Deleted	30
180	10	Inserted	8
180	10	Deleted	7
180	13	Inserted	8
180	13	Deleted	7
180	23	Inserted	(Note 132.4)
180	23	Deleted	2
180	26	Deleted	1
180	26	Inserted	221
180	26	Deleted	19
180	27	Inserted	221
180	27	Deleted	119
180	28	Inserted	221
180	28	Deleted	119

Page	Line	Type	What has been inserted or deleted
180	32	Inserted	(included in 'Cost of sales')
180	33	Inserted	(included in 'Interest expense on other liabilities", Note 1323.4)
180	34	Deleted	23
180	35	Deleted	)
180	36	Inserted	'A
180	36	Deleted	a
180	37	Inserted	'
180	38	Inserted	(
180	44	Deleted	3
180	44	Inserted	5
181	4	Inserted	2
181	4	Deleted	0
182	4	Inserted	2
182	4	Deleted	0
182	7	Inserted	98
182	7	Deleted	86
182	24	Inserted	3
182	24	Deleted	1
183	4	Inserted	3

Page	Line	Type	What has been inserted or deleted
183	4	Deleted	1
183	27	Inserted	Current service cost (included in 'Cost of sales', 'Research and development expenses', 'Selling expenses', 'Distribution expenses' and 'Administrative expenses')
183	29	Deleted	Current service cost
183	30	Inserted	(included in 'Interest expenses on other liabilities')
184	4	Inserted	3
184	4	Deleted	1
184	12	Inserted	3
184	12	Deleted	2
184	12	Deleted	7
184	12	Inserted	5
185	4	Inserted	3
185	4	Deleted	1
185	24	Inserted	3
185	24	Deleted	2
185	24	Deleted	7
185	24	Inserted	5
186	4	Deleted	1
186	4	Inserted	3
187	4	Inserted	3

Page	Line	Type	What has been inserted or deleted
187	4	Deleted	1
188	4	Inserted	3
188	4	Deleted	1
189	4	Inserted	3
189	4	Deleted	1
189	26	Inserted	4
189	26	Deleted	2
190	4	Inserted	4
190	4	Deleted	2
190	36	Inserted	(Note 132.5)
190	36	Deleted	2
190	38	Inserted	The expense arising from share-based payment transactions is allocated to 'Cost of sales', 'Research and development expenses', 'Selling expenses', and 'Administrative expenses'.
191	4	Inserted	4
191	4	Deleted	2
192	4	Inserted	4
192	4	Deleted	2
192	17	Inserted	5
192	17	Deleted	3

Page	Line	Type	What has been inserted or deleted
192	40	Deleted	7
192	40	Inserted	8
192	40	Inserted	8
192	40	Deleted	6
193	4	Inserted	6
193	4	Deleted	4
193	5	Deleted	6
193	5	Inserted	7
193	26	Deleted	'
193	26	Inserted	'
193	27	Deleted	'
193	27	Inserted	'
193	29	Inserted	43
193	29	Deleted	31
193	29	Inserted	31
193	29	Deleted	29
193	40	Deleted	'
193	40	Inserted	'
193	41	Deleted	'

Page	Line	Type	What has been inserted or deleted
193	41	Inserted	,
194	4	Inserted	6
194	4	Deleted	4
194	5	Inserted	(Note 212.1)
194	5	Deleted	1
194	27	Inserted	(Note 212.1)
194	27	Deleted	1
195	4	Inserted	6
195	4	Deleted	4
195	14	Deleted	an
195	14	Inserted	'Administrative expenses'
195	14	Deleted	expense
195	33	Deleted	2
195	33	Inserted	4
195	34	Inserted	7
195	34	Deleted	5
195	38	Inserted	IFRS 19 Subsidiaries without Public Accountability: Disclosures

Page	Line	Type	What has been inserted or deleted
195	40	Inserted	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.
196	4	Inserted	7
196	4	Deleted	5
196	5	Deleted	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 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. IFRS 18, and the amendments to the other standards, are 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 Group 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 Group's financial statements are, as follows:

Page	Line	Type	What has been inserted or deleted
			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. 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. Notes to consolidated financial statements (continued) for the year ended 31 December 2025 Standards issued but not yet effective (continued) IFRS 19 Subsidiaries without Public Accountability: Disclosures (continued)

Page	Line	Type	What has been inserted or deleted
197	9	Deleted	
197	29	Deleted	
197	42	Inserted	
198	6	Inserted	7
198	6	Deleted	5
198	24	Inserted	8
198	24	Deleted	6
214	24	Deleted	As explained in the introduction to this publication, the
214	24	Inserted	Note 2.3.b) Investment in associates and joint ventures The
214	28	Inserted	8
214	28	Deleted	1
214	33	Inserted	8.27C
214	33	Deleted	117B (e)
214	38	Deleted	For further information on the amendments and how to apply them, please refer to our publication Applying IFRS: Disclosure of accounting policy information.

Page	Line	Type	What has been inserted or deleted
214	40	Deleted	Appendix 4 - Material accounting policy information – an illustrative example (continued)
215	30	Deleted	1.117C
215	30	Inserted	8.27D
216	25	Deleted	IAS 1 and
216	29	Deleted	1.117B
216	29	Inserted	8.27C
221	30	Inserted	