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12	10	Inserted	21 Segment and geographic information 30
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12	13	Inserted	32
21	7	Inserted	Pronouncements adopted – Segment Reporting In November 2023, the FASB issued Accounting Standards Update 2023-07 (“ASU 2023-07”), Segment Reporting, which improves reportable segment disclosure requirements. ASU 2023-07 primarily enhances disclosures about significant segment expenses by requiring that a public entity disclose significant segment expenses that are regularly provided to the Chief Operating Decision Maker (“CODM”) and included within each reported measure of segment profit or loss. This ASU also (i) requires that a public entity disclose, on an annual and interim basis, an amount for other segment items by reportable segment, and a description of its composition; (ii) requires that all annual disclosures are provided in the interim periods; (iii) clarifies that if the CODM uses more than one measure of profitability in assessing segment performance and deciding how to allocate resources, that one or more of those measures may be reported; (iv) requires disclosure of the title and position of the CODM and a description of how the reported measures are used by the CODM in assessing segment performance and in deciding how to allocate resources; (v) requires that an entity with a single segment provide all new required disclosures. ASU 2023-07 is effective for fiscal years beginning after December 15, 2023, and interim

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			periods within fiscal years beginning after December 15, 2024 and requires retrospective application. Early adoption is permitted. The amendments under ASU 2023-07 relate to financial disclosures and its adoption will result in additional segment disclosures. The Company will adopt ASU 2023-07 for the annual reporting period ending December 31, 2024 and for interim reporting periods thereafter. Refer to Note 21 – Segment and geographic information for more information. Pronouncements adopted – Leases: Common Control Arrangements In March 2023, FASB issued ASU No. 2023-01, Leases (Topic 842) - "Common Control Arrangements." This ASU requires entities to determine whether a related party arrangement between entities under common control is a lease. If the arrangement is determined to be a lease, an entity must classify and account for the lease on the same basis as an arrangement with a related party. The ASU requires all entities to amortize leasehold improvements associated with common control leases over the useful life to the common control group. This guidance is effective for the Company January 1, 2024, and [did/did not] have a material impact on the Company's financial statements. Refer to Note 19 – Related Party Transactions for more information. Pronouncements adopted – Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations In September 2022, the FASB issued ASU 2022-04, "Liabilities - Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations", which requires a buyer in a supplier finance program to disclose sufficient information about the program to allow a user of financial statements to understand the program's nature, activity during the period, changes from period to period, and potential magnitude. To achieve that objective, the buyer should disclose qualitative and quantitative information about its supplier finance programs. The amendments in this update do not affect the recognition, measurement, or financial statement presentation of obligations covered by supplier finance programs. The Company adopted this ASU retrospectively on [Month Date, 2024] except for the amendment on roll-forward information which is effective for fiscal years beginning after December 15, 2024. The provisions of the new guidance [did/ did not] have an [material/ immaterial impact] on its financial statements. Refer to Note 16 – Due to/ from broker for more information. TR Example Group Notes To The Consolidated Financial Statements December 31, 2024

Page	Line	Type	What has been inserted or deleted
			2 Significant accounting policies (continued) p) Recent accounting pronouncements (continued) Pronouncements adopted – Derivatives and Hedging On March 28, 2022, the FASB issued ASU 2022-01, "Fair Value Hedging - Portfolio Layer Method" ("ASU 2022-01"), which expands the current last-of-layer method to allow multiple hedged layers to be designated for a single closed portfolio. To reflect that expansion, the last-of-layer method was renamed the portfolio layer method. In addition, ASU 2022-01: (i) expands the scope of the portfolio layer method to include nonprepayable financial assets, (ii) specifies eligible hedging instruments in a single-layer hedge, (iii) provides additional guidance on the accounting for and disclosure of hedge basis adjustments under the portfolio layer method, and (iv) specifies how hedge basis adjustments should be considered when determining credit losses for the assets included in the closed portfolio. For public business entities, ASU 2022-01 is effective for fiscal years beginning after December 15, 2022, and interim periods within those fiscal years. Early adoption is permitted. Upon adoption, any entity may designate multiple hedged layers of a single closed portfolio solely on a prospective basis. All entities are required to apply the amendments related to hedge basis adjustments under the portfolio layer method on a modified retrospective basis by means of a cumulative-effect adjustment to the opening balance of retained earnings on the initial application date. The Company adopted ASU 2022-01 on [month date, year]. The adoption of this standard did / did not have a material effect on the Company's financial statements. Pronouncements adopted – Business Combinations: Accounting for Contract Assets and Contract Liabilities from Contracts with Customers In October 2021, the FASB issued ASU 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers ("ASU 2021-08"), which provides an exception to fair value measurement for contract assets and contract liabilities related to revenue contracts acquired in a business

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			combination. ASU 2021-08 requires an acquirer to recognize and measure contract assets and contract liabilities acquired in a business combination in accordance with Topic 606. At the acquisition date, an acquirer should account for the related revenue contracts in accordance with Topic 606 as if it had originated the contracts. The Company adopted this guidance effective [month date, year]. The adoption of this standard did / did not have a material effect on the Company's financial statements. Pronouncements adopted – Debt—Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging—Contracts in Entity's Own Equity (Subtopic 815-40): Accounting for Convertible Instruments and Contracts in an Entity's Own Equity In August 2020, the FASB issued ASU No. 2020-06, Debt-Debt with Conversion and Other Options (Subtopic 470-20) and Derivatives and Hedging-Contracts in Entity's Own Equity (Subtopic 815-40): Accounting for Convertible Instruments and Contracts in an Entity's Own Equity ("ASU 2020-06"). ASU 2020-06 was issued to reduce the complexity associated with accounting for certain financial instruments with characteristics of liabilities and equity. ASU 2020-06 reduces the number of accounting models for convertible debt instruments and redeemable convertible preferred stock and improves the disclosures for convertible instruments and related earnings per share guidance. ASU 2020-06 also amends the guidance for the derivatives scope exception for contracts in an entity's own equity and improves and amends the related earnings per share guidance. For public entities that qualify as a filer with the Securities and Exchange Commission, excluding entities eligible to be smaller reporting companies, ASU 2020-06 is effective for fiscal annual periods beginning after December 15, 2021, including interim periods within those fiscal years. For nonpublic entities, ASU 2020-06 is effective for fiscal years beginning after December 15, 2023, including interim periods within those fiscal years. Early adoption is permitted, but no earlier than fiscal years beginning after TR Example Group Notes To The Consolidated Financial Statements December 31, 2024 2 Significant accounting policies (continued) p) Recent accounting pronouncements (continued)

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			December 15, 2020, including interim periods within those fiscal years. ASU 2020-06 must be adopted as of the beginning of a Company's annual fiscal year. The Company adopted this standard on [month date, year]. The adoption of this standard did/did not have a material effect on the Company's financial statements. Refer to Note 16 – Due to/ from broker for more information Pronouncements adopted – Financial Services—Insurance (Topic 944): Effective Date The FASB issued Accounting Standards Update No. 2018-12, Financial Services-Insurance (Topic 944): Targeted Improvements to the Accounting for Long-Duration Contracts or ASU 2018-12. ASU 2018-12 significantly changes how insurers account for long-duration insurance contracts. The new guidance will require insurers to review and update, if necessary, the assumptions used to measure insurance liabilities periodically, rather than retain assumptions used at contract inception. The updated guidance also changes the recognition and measurement of deferred acquisition costs (DAC) and created a new category of benefit features called market risk benefits (MRB) that will be measured at fair value. The guidance also significantly expands the disclosure requirements for long-duration contracts. The ASU was originally effective for fiscal years, and interim periods within those years, for years beginning after December 15, 2020 and early adoption is permitted. The guidance on measuring the liabilities for future policy benefits and DAC will be adopted on a modified retrospective basis as of the earliest period presented in the year of adoption. The guidance on MRB will be adopted on a retrospective basis as of the earliest period presented in the year of adoption. In November of 2019, the FASB issued ASU 2019-09, which delayed the effective date of ASU 2018-12 to fiscal years beginning after December 15, 2024 for smaller reporting companies. The adoption of this standard did / did not have a material effect on the Company's financial statements. Pronouncements adopted - Fair Value Measurement
23	38	Inserted	TR Example Group Notes To The Consolidated Financial Statements December 31, 2024

Page	Line	Type	What has been inserted or deleted
			2 Significant accounting policies (continued) p) Recent accounting pronouncements (continued)
34	15	Inserted	Accounting for the Convertible Notes In accounting for the initial issuance of the 202X Notes, the Company separated such notes into liability and equity components. The carrying amount of the equity component representing the conversion option was \$XXX million and \$ XXX million for the 202X Notes, respectively. The amounts were determined by deducting the fair value of the liability component from the par value of each of the 202X Notes. Upon adoption of ASU 2020-06 on [date, month, year], the unamortized discounts on the 202X Notes were eliminated and the liability and equity components relating to the debt issuance costs for the 202X Notes are now presented as a single liability. Debt issuance costs for the 202X Notes are amortized to interest expense over their respective terms at an effective annual interest rate of XXX%. The net carrying amount of the liability component of the 202X Notes is as follows: 2024 2023 \$000 \$000 Principal

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			- - Unamortized discount and issuance costs - - Net carrying amount - - Supplier Finance Program: Under a supplier finance program, the Company agrees to pay the [bank name] the stated amount of confirmed invoices from its designated suppliers on the original maturity dates of the invoices, an annual subscription fee for the supplier finance platform, and service fees for related support. The Company or [bank] may terminate the agreement upon at least [XX] days' notice. The supplier invoices that have been confirmed as valid under the program require payment in full within [XX] days of the invoice date. These obligations are presented in the Balance Sheet in XXX financial caption. The roll forwards of the Company's outstanding obligations confirmed as valid under its supplier finance program for year ended December 31, 2024, and 2023, are as follows (in thousands): Confirmed obligations outstanding at the beginning of the year Invoices confirmed during the year Confirmed invoices paid during the year Confirmed obligations outstanding at the end of the year

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36	46	Inserted	On [date, month, 20xx], the Company leased a showroom in [xxx] from [xxx]. The lease is renewable and has been renewed each year since 20xx. On [date, month, 20xx], the Company renewed the lease for an additional [xxx] term at a cost of \$[xxx]. During the year ended December 31, 2024 and 2023, the Company recorded rental amounts of \$[xxx] and \$[xxx], respectively.
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37	7	Inserted	
37	8	Deleted	
38	24	Deleted	Market risk
38	24	Inserted	Segment and geographic information
38	25	Inserted	In accordance with ASC 280, Segment Reporting ("ASC 280"), the Company has identified [number of segments xxx] operating segments [names of segments xxx] that also represent our reportable segments and reflect the CODM's internal view of analyzing results and allocating resources. [add any other info related to segments] General corporate expenses consist of general and administrative costs that management does not attribute to any of our operating segments. These costs primarily relate to corporate administration, information and technology resources, finance and human resources functional and organizational costs, depreciation and amortization of corporate assets, and other general and administrative expenses resulting from corporate-level activities and projects. Our CODM [title/position] analyzes segment results and allocates resources between segments based on [profitability criteria xxx and xxx]. Information related to our reportable segments and our consolidated results for the year ended December 31, 2024 and 2023 is presented below.

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			TR Example Fund Ltd December 31, 2024 Notes to the financial statements 21 Segment and geographic information (continued) December 31, 2024 Segment 1 Segment 2 Total

Page	Line	Type	What has been inserted or deleted
			Revenue
			Revenue from external customers
			Intersegment revenue
			Interest Income

Page	Line	Type	What has been inserted or deleted
			Operating expenses Cost of sales Selling, distribution & administrative expenses Depreciation & amortization

Page	Line	Type	What has been inserted or deleted
			Engineering, research, and development
			Profit/(loss) from operations

Page	Line	Type	What has been inserted or deleted
			Assets Equity in earnings of nonconsolidated affiliates Capital expenditures

Page	Line	Type	What has been inserted or deleted
			December 31, 2023 Segment 1 Segment 2 Total Revenue

Page	Line	Type	What has been inserted or deleted
			Operating expenses
			Cost of sales
			Selling, distribution & administrative expenses
			Depreciation & amortization
			Engineering, research, and development

Page	Line	Type	What has been inserted or deleted
			Profit/(loss) from operations Assets

Page	Line	Type	What has been inserted or deleted
			Equity in earnings of nonconsolidated affiliates
			Capital expenditures
			A reconciliation of total segment income from operations to consolidated income before income taxes is as follows:
			2024
			2023
			Income from operations

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			Interest expense Other income, net Significant Items Income before income taxes Revenue is attributed to geographic regions based on customer location; long-lived assets are attributed to geographic regions based on asset location. Revenue by Geographic Region

Page	Line	Type	What has been inserted or deleted
			2024
			2023
			United States
			Other countries/regions
			Total
			Long-lived assets by Geographic Region
			December 31, 2024
			December 31, 2023
			United States

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			Other countries/regions Total Major customer The Company has relationships with customers that exceed 10% of aggregated total net revenue for the years ended December 31, 2024 and 2023. XXX domestic customer accounted for \$XXX or XXX % of total net revenue for the year ended December 31, 2024. XXX domestic customer accounted for \$XXX or XXX % of total net revenue for the year ended December 31, 2023. 22 Market risk
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41	5	Deleted	22

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41	18	Inserted	24
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