Statement of Changes in Equity

Meridian Components plc | For the year ended 31 December 2026 (USD)

Entity:	Meridian Components plc	**Framework:**	IFRS (IAS 1)
Period:	1 Jan – 31 Dec 2026	**Presentation:**	USD, whole units

Equity movements by component

Movement	Share capital	Share premium	Retained earnings	Revaluation reserve	Translation reserve	Total equity
Balance at 1 January 2026	250,000.00	40,000.00	318,400.00	52,000.00	(3,100.00)	657,300.00
Profit for the year	-	-	86,250.00	-	-	86,250.00
Other comprehensive income – revaluation of lan	-	-	-	14,500.00	-	14,500.00
Other comprehensive income – currency translati	-	-	-	-	1,850.00	1,850.00
Issue of ordinary shares	50,000.00	12,500.00	-	-	-	62,500.00
Dividends declared	-	-	(36,000.00)	-	-	(36,000.00)
Transfer of realised revaluation surplus	-	-	2,400.00	(2,400.00)	-	-
						-
						-
Balance at 31 December 2026	**300,000.00**	**52,500.00**	**371,050.00**	**64,100.00**	**(1,250.00)**	**786,400.00**

Total comprehensive income for the year (profit + OCI rows) **102,600.00**

Guidance

Enter each movement on its own row. The Total equity column adds the components across, and the closing row adds each column down.

Opening balances must equal the closing balances in last year's statement. Profit must agree with the income statement, and OCI with the statement of comprehensive income.

Use negative numbers for dividends, buybacks and transfers out of a reserve.

Prepared by

Approved by (Director)

Date