COMMERCIAL CREDIT AND FINANCE PLC
A Finance Company Licensed by the Central Bank of Sri Lanka
under the Finance Business Act No.42 of 2011. Reg.No PB269PQ
Credit Rating: Long Term BBB (Stable Outlook) Lanka Rating Agency
Date of Incorporation - 1982-10-04 .

COMMERCIAL CREDIT

11th September 2025

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Ms. Nilupa Perera
Chief Regulatory Officer
Colombo Stock Exchange
No.04-01, West Block
World Trade Centre
Echelon Square, Colombo 01

Dear Madam

COMMERCIAL CREDIT AND FINANCE PLC

ERRATA NOTICE – AUDITED FINANCIAL STATEMENTS 2024/2025

This Errata is issued to correct an unintended error in figures disclosed in the Audited Financial Statements for the year ended 31st March 2025 published on 15 July 2025.

1. **Page 12 – Statement of Changes in Equity:**

   The opening balance of retained earnings as at 1st April 2023 (Restated) has been corrected to **LKR 13,218,619,515** (previously stated as LKR 13,224,924,161), and the total equity has been corrected to **LKR 19,922,889,861** (previously stated as LKR 19,929,194,505).

2. **Page 74 - Note 31 Deferred Taxation:**

   A typographical error was identified in the disclosure of taxable temporary differences and the related deferred tax amounts **as at 31 March 2024 (Restated).** Accordingly, the total deferred tax asset figures have been revised as follows.

	Corrected Figures LKR		**Previously Reported Amounts LKR**	
Deferred Tax Liabilities	**(Taxable) Temporary Difference**	**Deferred Tax**	**(Taxable) Temporary Difference**	**Deferred Tax**
Property Plant and Equipment	(830,526,296)	(249,157,889)	(830,526,296)	(249,157,889)
Revaluation on lands	(254,998,159)	(76,499,448)	(830,526,296)	(249,157,889)

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Revaluation on buildings	(97,033,217)	(29,109,965)	(830,526,296)	(249,157,889)
Investment Property	(907,014,348)	(272,104,304)	(830,526,296)	(249,157,889)
Right of Use Asset	(344,699,928)	(103,409,979)	(830,526,296)	(249,157,889)
Profit from associates	(216,535,288)	(32,480,293)	(830,526,296)	(124,578,944)
Lease rental receivables	(66,008,915)	(19,802,675)	(830,526,296)	(249,157,889)
Total		**764,620,903**		**(72,340,822)**

3. Page 78 - Note 35 Gross Income

A typographical error was identified in the presentation of a trading loss of LKR 24,739,655, which was incorrectly recorded as a profit (i.e., without brackets) in both the Company and Group financials.
As a result, the **Total Gross Income** has been revised as follows:

- **Company:** Adjusted to **LKR 31,703,252,196** (previously reported as LKR 31,752,731,506)
- **Group:** Adjusted to **LKR 31,703,469,368** (previously reported as LKR 31,752,948,678)

4. Page 111 - Note 50 Current and Non-Current Analysis of Assets and Liabilities

The gross loan amount was erroneously presented as at 31 March 2025, instead of the net loan amount, as shown below.

Additionally, an error was identified in the classification of *Other Non-Financial Assets* due after 12 months. Accordingly, the **Total Assets** have been revised as follows:

	Adjusted Amounts		**Previously Reported Amounts**	
	Within 12 Months (LKR)	**After 12 Months (LKR)**	**Within 12 Months (LKR)**	**After 12 Months (LKR)**
Loans and Receivables	20,308,960,502	1,854,541,870	22,175,191,550	2,024,959,436

Lease rentals receivable & Stock out on hire	30,003,249,768	17,717,789,463	38,434,359,638	22,696,604,451
Other Financial Assets		392,982,591		151,129,172
Total Assets	**75,442,317,528**	**34,661,177,877**	**85,739,658,446**	**39,568,557,012**

Furthermore, a typographical error was identified in the presentation of the comparative figures for "Due to Customers after 12 months" as at 31 March 2024. This has been corrected to **LKR 24,408,706,284** (previously stated as LKR 6,850,825,903).
Accordingly, the **Total Liabilities within 12 months** have also been corrected to **LKR 29,669,507,438** (previously stated as LKR 12,111,627,057).

While regretting the error, confirm that the corrected figures have been duly updated in the Annual Report 2024/2025, published on 3 September 2025. The revised information appears on pages **131, 134, 194, 197, and 225**, under the same Note numbers and headings.

Please note that these errors have no impact on the figures reported in the Statement of Financial Position or the Profit for the year, and are limited solely to disclosure matters. However, in the interest of full transparency and regulatory compliance, this Errata is being issued.

Yours Sincerely,
COMMERCIAL CREDIT AND FINANCE PLC

Shashika Naguruge. (Ms.)
COMPANY SECRETARY