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P.O. Box : 2228
Company Registration Number : PQ141

30th September 2026

Ms. Nilupa Perera
Chief Regulatory Officer
Colombo Stock Exchange
World Trade Centre,
Echelon Square,
Colombo 01.

Dear Madam,

ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2026
Office Equipment PLC- Correction of Deferred Tax Calculation

We refer to the Annual Report for the year ended 31st March 2026 that was published, and forward herewith, an amended copy of the Annual Report.

Our Auditors Messers., Bakertilly Edirisinghe & Co inform us that due to an oversight in the preparation of the Consolidated Financial Statements, an error was noted in the calculation of deferred tax. The error has subsequently been corrected, and the necessary adjustments have been incorporated into the revised Consolidated Financial Statements.

They further state, they have reviewed the corrections and, based on the procedures performed, confirm that the matter does not require a modification to our audit opinion on the revised Consolidated Financial Statements.

The Impact of the Correction of Deferred Tax Calculation is summarised below.

Published Annual Report			**Corrected Financial Statements**			**Nature of Change**
Page No.	**Note No.**	**Description**	**Page No.**	**Note No.**	**Description**	
55	09	Income tax (expenses) / credit shows as (Rs 846,745) in "Group" column and it is shown as Nil under "Company" Column	55	09	Income tax (expenses) / credit shows as Rs 4,130,570 in "Group" column and it is shown as Rs 4,977,317 under "Company" Column	There is an overall increase in Income tax credit by Rs 4,977,317
59	15	A deferred tax impact recognized in other comprehensive income not shown	59	14	A deferred tax impact recognized in other comprehensive income shown as Rs 10,969/-.	There is a decrease in other comprehensive loss from an amounted to Rs 10,969/-
39		**Statement of Profit or Loss and Other Comprehensive Income** Total comprehensive (loss) for the year shown as Rs 17,894,869/- in the Group column and as Rs 19,871,125/- in the "Company" column.	39		**Statement of Profit or Loss and Other Comprehensive Income** Total comprehensive (loss) for the year shown as Rs 12,906,584/- in the Group column and as Rs 14,893,808/- in the "Company" column.	There is an overeall decrease in total comprehensive (loss) by an amounted to Rs 4,988,284 in the Group column and Rs 4,977, 317/- in "Company" column.
56	10	Basic earnings/(loss) per share(Rs. Cts) shown as (19.06) in the "Group" column and as (21.39) in "Company" column	56	10	Basic earnings/(loss) per share(Rs. Cts) shown as (13.09) in the "Group" column and as (15.41) in "Company" column	There is an overeall decrease in Basic (loss) by an amounted to Rs 5.97 in the Group and by an amounted to Rs 5.98 in "Company".
59	15	Deferred tax assets shown as Rs 7,891,817/- in Group column and as Rs 7,577,089/- in Company column.	59	14	Deferred tax assets shown as Rs 12,869,133/- in Group column and as Rs 12,554,405/- in Company column.	There is an overeall increase in deferred tax assets by Rs 4,977,317/-
40		**Statement of Financial Position** Total non current assets shown in Group column as Rs 13,390,380/- and as Rs 13,156,654/- in Company column.	40		**Statement of Financial Position** Total non current assets shown in Group column as Rs 18,367,695/- and as Rs 18,133,967/- in Company column.	There is an overeall increase in total non current assets by Rs 4,977,317/-

Published Annual Report			Corrected Financial Statements			Nature of Change
Page No.	**Note No.**	**Description**	**Page No.**	**Note No.**	**Description**	
40		**Statement of Financial Position** Total assets shown in Group column as Rs 68,518,100/- and as Rs 49,737,576/- in Company column.	40		**Statement of Financial Position** Total assets shown in Group column as Rs 73,495,416/- and as Rs 54,714,889/- in Company column.	There is an overeall increase in total assets by Rs 4,977,317/-
40		**Statement of Financial Position** Retained earnings shown in Group column as Rs 12,309,516/- and as Rs 1,823,068/- in Company column.	40		**Statement of Financial Position** Retained earnings shown in Group column as Rs 17,286,830/- and as Rs 6,800,384/- in Company column.	There is an overeall increase in total assets by Rs 4,977,317/-
40		**Statement of Financial Position** Total equity shown in Group column as Rs 13,143,076/- and as Rs 2,656,628/- in Company column.	40		**Statement of Financial Position** Total equity shown in Group column as Rs 18,120,390/- and as Rs 7,633,944/- in Company column.	There is an overeall increase in total equity by Rs 4,977,317/-
40		**Statement of Financial Position** Total equity and liabilities shown in Group column as Rs 68,518,100/- and as Rs 49,737,574/- in Company column.	40		**Statement of Financial Position** Total equity and liabilities shown in Group column as Rs 73,495,416/- and as Rs 54,714,889/- in Company column.	There is an overeall increase in total equity and liabilities by Rs 4,977,317/-

Yours faithfully,



L. I. Ratnasabapathy
Chairman / Managing Director