OFFICE EQUIPMENT PLC

Statement of Profit or Loss and Other Comprehensive Income

Group	Three Months Ended 31st Dec. 2025 Rs.	Three Months Ended 31st Dec. 2024 Rs.	*Variance %*	Nine Months Ended 31st Dec. 2025 Rs.	Nine Months Ended 31st Dec. 2024 Rs.	*Variance %*
Revenue	7,882,888	14,702,940	*(46.39)*	32,144,148	52,945,851	*(39.29)*
Cost of Sales	(1,696,609)	(7,357,180)	*(76.94)*	(8,310,137)	(27,480,928)	*(69.76)*
Gross Profit	**6,186,279**	**7,345,760**	*(15.78)*	**23,834,011**	**25,464,923**	*(6.40)*
Other Income	27,375	35,095	*(22.00)*	1,761,183	76,525	*2,201.45*
Distribution Cost	(999,619)	(1,222,468)	*(18.23)*	(3,709,808)	(3,844,859)	*(3.51)*
Administration Expenses	(11,243,959)	(11,999,546)	*(6.30)*	(33,121,437)	(28,695,168)	*15.43*
Results from Operating activities	**(6,029,924)**	**(5,841,159)**	*3.23*	**(11,236,051)**	**(6,998,579)**	*60.55*
Finance Cost	(294,205)	(188,606)	*55.99*	(908,768)	(490,912)	*85.12*
Finance Income	1,214	9,845	*(87.67)*	182,207	86,455	*110.75*
Net Finance (Cost/Income)	**(292,991)**	**(178,761)**	*63.90*	**(726,561)**	**(404,457)**	*79.64*
Profit/(Loss) before Income Taxation	(6,322,915)	(6,019,920)	*5.03*	(11,962,612)	(7,403,036)	*61.59*
Income Tax Expenses	(140,015)	0	*#DIV/0!*	(140,015)	0	*#DIV/0!*
Profit /(Loss) After Income Taxation	**(6,462,930)**	**(6,019,920)**	*7.36*	**(12,102,627)**	**(7,403,036)**	*63.48*
Other Comprehensive Income						
Net charge in fair value of Available-for-Sale Financial Assets	-	-		-	-	
Impairment Loss/Reversal of impairment Loss on Available-for-Sale Financial Assets recognised through Profit and Loss	0	0		0	0	
Deficit/(Surplus) Change on Employee Retirement Benefit Obligation	271,038	(30,575)		813,113	(91,726)	
Other Comprehensive Income /(Expense) for the period	**271,038**	**(30,575)**	*(986.47)*	**813,113**	**(91,726)**	*(986.46)*
Total Comprehensive Income /(Expense) for the period	**(6,191,892)**	**(6,050,495)**	*2.34*	**(11,289,514)**	**(7,494,762)**	*50.63*
Earnings Per Share	**(7.75)**	**(7.22)**		**(14.52)**	**(8.88)**	

Segmental Analysis

Sale of Cash Handling Solutions	9,618,802	15,159,407
Maintenance and Service	15,009,719	16,136,805
CPS Cash Processing	0	253,142
Sale And Service Of Computer	7,515,627	21,396,497
	32,144,148	52,945,851
	0	0

NOTES TO THE ACCOUNTS

1 The figures are provisional and subject to audit.

2 The condensed interim financial statements have been prepared in accordance with Sri Lanka Accounting Standards-LKAS 34 Interim Financial Reporting, and has applied the same accounting policies and methods of computation which have been adopted in the previous year.

3 Comparative figures have been re-classified to conform with the current year's presentation.

4 There are no other material events, which have occurred subsequent to the period where adjustments are necessary.

5 There are no changes in contingent liabilities of material nature since the last annual balance sheet date.

Stated Capital

Stated Capital is represented by number of shares in issue as given below.

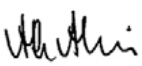
As at	**31st Dec. 2025**	**31st Dec. 2024**
Ordinary shares	833,560	833,560

Market price per share

For the quarter ended 31st December	**2025**	**2024**
	Rs.	**Rs.**
Highest price	370.00	119.00
Lowest price	180.00	96.00
Closing price as at 31st December	189.75	96.10



L.I.Ratnasabapathy
Director



A.M.De Alwis
Director

Date 13th February 2026

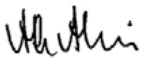
OFFICE EQUIPMENT PLC
Statement of Profit or Loss and Other Comprehensive Income

Company	**Three Months Ended 31st Dec. 2025 Rs.**	**Three Months Ended 31st Dec. 2024 Rs.**	***Variance %***	**Nine Months Ended 31st Dec. 2025 Rs.**	**Nine Months Ended 31st Dec. 2024 Rs.**	***Variance %***
Revenue	7,144,288	14,047,177	*(49.14)*	24,628,521	31,549,354	*(21.94)*
Cost of Sales	(1,685,609)	(7,339,364)	*(77.03)*	(4,974,137)	(11,933,012)	*(58.32)*
Gross Profit	**5,458,679**	**6,707,813**	*(18.62)*	**19,654,384**	**19,616,342**	*0.19*
Other Income	0	0	*#DIV/0!*	1,718,222	0	*#DIV/0!*
Distribution Cost	(570,666)	(1,029,317)	*(44.56)*	(3,263,855)	(3,600,086)	*(9.34)*
Administration Expenses	(10,498,798)	(11,063,101)	*(5.10)*	(30,001,196)	(26,371,073)	*13.77*
Results from Operating activities	**(5,610,785)**	**(5,384,605)**	*4.20*	**(11,892,445)**	**(10,354,817)**	*14.85*
Finance Cost	(236,581)	(52,936)	*346.92*	(826,936)	(259,001)	*219.28*
Finance Income	1,062	9,653	*(89.00)*	181,714	70,180	*158.93*
Net Finance (Cost/Income)	**(235,519)**	**(43,283)**	*444.14*	**(645,222)**	**(188,821)**	*241.71*
Profit/(Loss) before Income Taxation	(5,846,304)	(5,427,888)	*7.71*	(12,537,667)	(10,543,638)	*18.91*
Income Tax Expenses	0	0	*#DIV/0!*	0	0	*#DIV/0!*
Profit/(Loss) After Income Taxation	**(5,846,304)**	**(5,427,888)**	*7.71*	**(12,537,667)**	**(10,543,638)**	*18.91*
Other Comprehensive Income						
Net charge in fair value of Available-for-Sale Financial Assets	-	-	*#DIV/0!*	-	-	*#DIV/0!*
Impairment Loss/Reversal of impairment Loss on Available-for-Sale Financial Assets recognised through Profit and Loss						
Deficit/(Surplus) Change on Employee Retirement	143,460	(76,588)		430,379	(229,764)	
Other Comprehensive Income /(Expense) for the period	**143,460**	**(76,588)**	*(287.31)*	**430,379**	**(229,764)**	*(287.31)*
Total Comprehensive Income /(Expense) for the period	**(5,702,844)**	**(5,504,476)**	*3.60*	**(12,107,288)**	**(10,773,402)**	*12.38*
Earnings Per Share	**(7.01)**	**(6.51)**		**(15.04)**	**(12.65)**	

The above figures are Provisional and unaudited



L.I.Ratnasabapathy
Director



A.M.De Alwis
Director

Date 13th February 2026

OFFICE EQUIPMENT PLC
Statement of Financial Position

	Group			Company		
As at	**31st Dec. 2025**	**31st Dec. 2024**	**31st March 2025**	**31st Dec. 2025**	**31st Dec. 2024**	**31st March 2025**
	Rs.	**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**
ASSETS						
Non-Current Assets						
Property,Plant and Equipment	6,034,293	691,261	7,266,556	6,034,293	691,261	7,266,557
Non Current Financial Assets	0	0	0	81,000	81,000	81,000
Deferred Tax Assets	7,858,460	15,887,506	7,858,450	7,577,089	15,504,785	7,577,089
Total Non Current Assets	**13,892,753**	**16,578,767**	**15,125,006**	**13,692,382**	**16,277,046**	**14,924,646**
Current Assets						
Inventories	5,811,691	8,330,443	8,063,500	5,811,691	8,319,943	8,063,500
Trade and Other Receivables	23,341,002	20,639,215	31,734,132	19,287,989	19,254,025	29,628,443
Related Company Balances	9,975,797	15,483,230	14,806,730	188,738	6,204,981	6,190,981
Income Tax Refund	3.132.915	2.656.089	3.132.732	3.132.915	3.132.698	3.132.732
Cash and Cash Equivalents	296,225	609,888	461,614	260,762	321,228	425,847
Total Current Assets	42,557,630	47,718,865	58,198,708	28,682,095	37,232,875	47,441,503
TOTAL ASSETS	**56,450,383**	**64,297,632**	**73,323,714**	**42,374,477**	**53,509,921**	**62,366,149**
EQUITY AND LIABILITIES						
Capital and Reserves						
Stated Capital (833,560)	833,560	833,560	833,560	833,560	833,560	833,560
Reserves	0	0	0	0	0	0
Other Components of Equity	0	275,700	0	0	275,700	0
Retained Earnings	18,702,473	35,990,983	30,204,383	9,586,905	26,653,622	21,694,193
Total Equity Attributable to Ow	**19,536,033**	**37,100,243**	**31,037,943**	**10,420,465**	**27,762,882**	**22,527,753**
Non Current Liabilities						
Long Term Lease Liabilities	4,033,092	0	4,033,092	4,033,092	0	4,033,092
Retirement Benefit Obligation	1,866,139	3,474,620	2,442,000	1,181,618	2,250,481	1,504,104
Total Non Current Liabilities	**5,899,231**	**3,474,620**	**6,475,092**	**5,214,710**	**2,250,481**	**5,537,196**
Current Liabilities						
Trade and Other Payables	10,807,657	11,986,978	19,058,969	6,757,198	11,830,767	18,730,651
Obligation Under Finance Lease	592,740	0	0	592,740	0	0
Related Company Balances	12,877,932	10,172,682	8,907,682	12,852,932	10,102,682	8,537,682
Bank Overdraft	1,802,301	1,350,712	571,841	1,742,108	1,350,712	520,321
Income Tax Liabilities	140,165	0	759,641	0	0	0
Deferred Gain On Sale and Leaseb	4,581,927	0	6,300,149	4,581,927	0	6,300,149
Other Loans	205,000	205,000	205,000	205,000	205,000	205,000
Provision for Warranty Obligations	7,397	7,397	7,397	7,397	7,397	7,397
Total Current liabilities	**31,015,119**	**23,722,769**	**35,810,679**	**26,739,302**	**23,496,558**	**34,301,200**
TOTAL EQUITY AND LIABIL	**56,450,383**	**64,297,632**	**73,323,714**	**42,374,477**	**53,509,921**	**62,366,149**
Net Asset Value Per Share	**23.44**	**44.51**	**37.24**	**12.50**	**33.31**	**27.03**
	-	**-**	**-**	**-**	**-**	**-**

L.I.Ratnasabapathy
Director

A.M.De Alwis
Director

Date 13th February 2026

OFFICE EQUIPMENT PLC
Statement of Changes in Equity

For Nine Months Ended 31st December 2025

Group	**Stated Capital Rs.**	**Retained Earnings Rs.**	**Available for Sale Reserve Rs.**	**Total Rs.**
Balance as at 01/04/2024	**833,560**	**43,485,745**	**275,700**	**44,595,005**
Profit/(Loss) for the period	0	(7,403,036)	0	(7,403,036)
Gain or Bargaining Acquisition of Subsidiary	0	0	0	0
Dividend	0	0	0	0
Other Comprehensive Income /(Expense) for the Year	0	(91,726)	0	(91,726)
Total Other Comprehensive Income /(Expense) for the Year	0	(7,494,762)	0	(7,494,762)
Balance as at 31/12/2024	**833,560**	**35,990,983**	**275,700**	**37,100,243**
Balance as at 01/04/2025	**833,560**	**30,204,383**	**0**	**31,037,943**
Profit/(Loss) for the period	0	(12,102,627)	0	(12,102,627)
Adjustment	0	(212,396)	0	(212,396)
Gain or Bargaining Acquisition of Subsidiary	0	0	0	0
Other Comprehensive Income /(Expense) for the Year	0	813,113	0	813,113
Total Other Comprehensive Income /(Expense) for the Year	0	(11,501,910)	0	(11,501,910)
Balance as at 31/12/2025	**833,560**	**18,702,473**	**0**	**19,536,033**

Company	**Stated Capital Rs.**	**Retained Earnings Rs.**	**Available for Sale Reserve Rs.**	**Total Rs.**
Balance as at 01/04/2024	**833,560**	**37,427,024**	**268,450**	**38,529,034**
Profit/(Loss) for the period	0	(10,543,638)	0	(10,543,638)
Dividend		0		0
Other Comprehensive Income /(Expense) for the Year	0	(229,764)	7,250	(222,514)
Total Other Comprehensive Income /(Expense) for the Year	0	(10,773,402)	7,250	(10,766,152)
Balance as at 31/12/2024	**833,560**	**26,653,622**	**275,700**	**27,762,882**
Balance as at 01/04/2025	**833,560**	**21,694,193**	**0**	**22,527,753**
Profit/(Loss) for the period	0	(12,537,667)	0	(12,537,667)
Dividend		0		0
Other Comprehensive Income /(Expense) for the Year	0	430,379	0	430,379
Total Other Comprehensive Income /(Expense) for the Year	0	(12,107,288)	0	(12,107,288)
Balance as at 31/12/2025	**833,560**	**9,586,905**	**0**	**10,420,465**

OFFICE EQUIPMENT PLC
Cash Flow Statements

	Group		Company	
	Nine Months Ended 31st Dec. 2025 Rs.	**Nine Months Ended 31st Dec. 2024 Rs.**	**Nine Months Ended 31st Dec. 2025 Rs.**	**Nine Months Ended 31st Dec. 2024 Rs.**
Cash Flow From Operating Activities				
Net Profit/(Loss) Before Taxation And Extraordinary Items	(11,962,612)	(7,403,036)	(12,537,667)	(10,543,638)
Adjustment for				
Depreciation	1,515,163	544,600	1,515,163	544,600
Interest Cost	908,769	490,912	826,936	259,001
Interest Income	0	0	0	0
Provision For Gratuity	484,753	809,490	355,393	723,041
Profit/(Loss) on Disposal	0	0	0	0
Operating Profit/(Loss) Before Working Capital Changes	**(9,053,927)**	**(5,558,034)**	**(9,840,175)**	**(9,016,996)**
Working Capital Adjustment				
(Increase) / Decrease in Inventories	2,251,809	1,530,363	2,251,809	1,530,363
(Increase) / Decrease in Trade and Other Receivables	6,602,162	2,699,764	10,340,270	5,250,307
Increase /(Decrease) in Trade and Other Payables	(13,247,625)	490,109	(13,098,933)	1,077,432
Increase /(Decrease) in Related Party	13,490,901	820,734	10,317,493	845,946
Cash Generated From Operations	43,320	(17,064)	(29,536)	(312,948)
Income Tax Paid	0	0	0	0
Interest Paid	0	0	0	0
Gratuity Paid	(247,500)	0	(247,500)	0
Net Cash Flows From Operating Activities	**(204,180)**	**(17,064)**	**(277,036)**	**(312,948)**
Cash Flow From Investing Activities				
Purchase of Property, Plant And Equipment	(282,900)	0	(282,900)	0
Investments during the year	0	305,250	0	305,250
Sales Proceeds of Disposal	0	0	0	0
Acquisition of Subsidiary	0	0	0	0
Net Cash Flow from Investing Activities	**(282,900)**	**305,250**	**(282,900)**	**305,250**
Cash Flow From Financing Activities				
Realization of Vair value Other Compre	0	0	0	0
Finance Lease	0	0	0	0
Interest Cost	(908,769)	(490,912)	(826,936)	(259,001)
Net Cash Flows From Financing Activities	**(908,769)**	**(490,912)**	**(826,936)**	**(259,001)**
Net Increase/(Decrease) In Cash and Cash Equivalents	(1,395,849)	(202,726)	(1,386,872)	(266,699)
Cash and Cash Equivalents at the Beginning of the Year	(110,227)	(538,098)	(94,474)	(762,785)
Cash and Cash Equivalents at the End of the Year (Note A)	(1,506,076)	(740,824)	(1,481,346)	(1,029,484)
Note A - Cash and Cash Equivalents				
Favourable Balances				
Cash in hand and at Bank	296,225	609,888	260,762	321,228
Unfavourable Balances				
Bank Overdraft	(1,802,301)	(1,350,712)	(1,742,108)	(1,350,712)
	(1,506,076)	(740,824)	(1,481,346)	(1,029,484)

OFFICE EQUIPMENT PLC
Information To Shareholders And Investors

Twenty Five Largest Shareholders

		No of Shares Held As At 3/12/2025	% Held
1	C T Holdings PLC	163,700	19.64%
2	Mr. M.K.I.Sampath	149,223	17.90%
3	Mr. J T Ratnanather	83,570	10.03%
4	Mrs. A M De Alwis	44,185	5.30%
5	Ms P R Canagaratna	44,185	5.30%
6	Sir Chittampalam A.Gardiner Trust	38,660	4.64%
7	Cyril Gardiner Limited	38,220	4.59%
8	Mr.A J C Ratnanather	28,170	3.38%
9	Mr. J S Ratnanather	28,050	3.37%
10	Mr. G I Ratnanather	28,050	3.37%
11	Mrs.B.A.J Ratnasabapathy	24,880	2.98%
12	Dr. M.T.Stanislaus	24,880	2.98%
13	Mr. W N S Canagaratna	18,140	2.18%
14	Ceylon Printers Limited- Employees Provident Association	8,600	1.03%
15	Mr.L L R Morrow	6,220	0.8%
16	Nikan (Pvt)Ltd	5,260	0.63%
17	Mr.M.Z.Mohamed Nihaz	5,000	0.60%
18	Mr.J.M.D.Q.Pinsiri	4,495	0.54%
19	Ms.R.C.M.L.Sethikavaler	4,300	0.52%
20	The Public Trustee as Executor of The Esrate Of D S Kahawita	2,900	0.35%
		750,688	**90.08%**
Balance Shareholders		82,872	9.92%
Total		**833,560**	**100%**

Shareholder Analysis

	No of Shares Held As At 31/12/2025	%	No of Shareholders
Shares Held By The Public	780,775	94.00%	420
Shares Held By Others	52,785	6.00%	2
	833,560	**100.00%**	**422**

Directors / CEO Shareholdings

The Shareholdings of the Directors and CEO

	No of Shares Held As At 31/12/2025
Mr.L.I.Ratnasabapathy	Nil
Mrs.A.M.De Alwis	44,185
Mrs.D.T.De Alwis	Nil
Mr.M.R.Y.Riffai	Nil
Mr.Joe Rohan Jeremy Gomez	Nil
	44,185

Float Adjusted Market Capitalization

The float adjusted market Capitalization as at 31st December 2025 – **Rs.148,677,929.40**

The Company is not in compliance with rule 7.14.1 (a) of the listing rules of the Colombo stock exchange on minimum number of public shareholders.