OFFICE EQUIPMENT PLC

Statement of Profit or Loss and Other Comprehensive Income

Group	**Three Months Ended 30th June 2026 Rs.**	**Three Months Ended 30th June 2025 Rs.**	***Variance %***
Revenue	10,466,117	12,239,942	*(14.49)*
Cost of Sales	(544,403)	(2,811,285)	*(80.64)*
Gross Profit	**9,921,714**	**9,428,657**	*5.23*
Other Income	3,765,467	869,702	*332.96*
Distribution Cost	(719,512)	(1,671,990)	*(56.97)*
Administration Expenses	(10,441,165)	(10,089,709)	*3.48*
Results from Operating activities	**2,526,504**	**(1,463,340)**	*(272.65)*
Finance Cost	(334,319)	(109,042)	*206.60*
Finance Income	636	9,678	*(93.43)*
Net Finance (Cost/Income)	**(333,683)**	**(99,364)**	*235.82*
Profit/(Loss) before Income Taxation	2,192,821	(1,562,704)	*(240.32)*
Income Tax Expenses	0	0	-
Profit /(Loss) After Income Taxation	**2,192,821**	**(1,562,704)**	*(240.32)*
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	-	-	
Deficit/(Surplus) Change on Employee Retirement Benefit Obligation	(501,981)	271,037	
Other Comprehensive Income /(Expense) for the period	**(501,981)**	**271,037**	*(285.21)*
Total Comprehensive Income /(Expense) for the period	**1,690,841**	**(1,291,667)**	*(230.90)*
Earnings Per Share	**2.63**	**(1.87)**	

Segmental Analysis

Sale of Cash Handling Solutions	3,522,206	3,669,294
Maintenance and Service	6,223,311	7,850,048
CPS Cash Processing	0	0
Sale And Service Of Computer	720,600	720,600
	10,466,117	12,239,942

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.

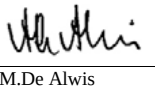
As at	**30th June 2026**	**30th June 2025**
Ordinary shares	833,560	833,560

Market price per share

For the quarter ended 30th June	**2026 Rs.**	**2025 Rs.**
Highest price	706.00	200.00
Lowest price	495.00	160.25
Closing price as at 30th June	517.25	191.50



L.I.Ratnasabapathy
Director



A.M.De Alwis
Director

Date 13th August, 2026

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

Company	**Three Months Ended 30th June 2026 Rs.**	**Three Months Ended 30th June 2025 Rs.**	***Variance %***
Revenue	9,745,517	11,519,342	*(15.40)*
Cost of Sales	(34,703)	(2,337,785)	*(98.52)*
Gross Profit	**9,710,814**	**9,181,557**	*5.76*
Other Income	3,765,467	859,111	*338.30*
Distribution Cost	(9,607,014)	(1,671,990)	*474.59*
Administration Expenses	(593,112)	(9,353,332)	*(93.66)*
Results from Operating activities	**3,276,155**	**(984,654)**	*(432.72)*
Finance Cost	(136,726)	(106,084)	*28.88*
Finance Income	576	9,488	*(93.93)*
Net Finance (Cost/Income)	**(136,150)**	**(96,595)**	*40.95*
Profit/(Loss) before Income Taxation	3,140,005	(1,081,249)	*(390.41)*
Income Tax Expenses	-	-	-
Profit/(Loss) After Income Taxation	**3,140,005**	**(1,081,249)**	*(390.41)*
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			
Deficit/(Surplus) Change on Employee Retirement	(511,121)	143,459	*(456.28)*
Other Comprehensive Income /(Expense) for the period	**(511,121)**	**143,459**	*(456.28)*
Total Comprehensive Income /(Expense) for the period	**2,628,884**	**(937,790)**	*(380.33)*
Earnings Per Share	**3.77**	**(1.30)**	

The above figures are Provisional and unaudited

L.I.Ratnasabapathy
Director

A.M.De Alwis
Director

Date 13th August, 2026

OFFICE EQUIPMENT PLC
Statement of Financial Position

	Group			Company		
As at	**30th June 2026**	**30th June 2025**	**31st March 2026**	**30th June 2026**	**30th June 2025**	**31st March 2026**
	Rs.	**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**
ASSETS						
Non-Current Assets						
Property,Plant and Equipment	5,024,184	7,044,403	5,529,238	5,024,186	7,044,404	5,529,239
Non Current Financial Assets	0	0		81,000	81,000	81,000
Deferred Tax Assets	7,858,460	7,858,460	7,858,460	7,577,089	7,577,089	7,577,089
Total Non Current Assets	**12,882,644**	**14,902,863**	**13,387,698**	**12,682,275**	**14,702,493**	**13,187,328**
Current Assets						
Inventories	5,660,018	7,691,377	5,691,416	5,660,018	7,691,377	5,606,173
Trade and Other Receivables	26,040,503	27,320,059	24,645,452	21,394,003	24,553,367	19,796,363
Related Company Balances	14,274,074	13,729,730	12,913,646	188,739	6,190,981	188,739
Income Tax Refund	3,133,030	3,133,740	3,132,973	3,133,030	3,133,740	3,132,973
Other Financial Assets	0	0	0	0	0	0
Cash and Cash Equivalents	282,506	454,467	397,530	265,489	418,519	379,467
Total Current Assets	49,390,131	52,329,373	46,781,017	30,641,279	41,987,984	29,103,714
TOTAL ASSETS	**62,272,775**	**67,232,236**	**60,168,715**	**43,323,554**	**56,690,477**	**42,291,042**
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	270,175	0	0	0	0
Retained Earnings	16,602,322	28,643,517	14,911,481	6,207,168	20,756,403	3,578,284
Total Equity Attributable to Owr	**17,435,882**	**29,747,252**	**15,745,041**	**7,040,728**	**21,589,963**	**4,411,844**
Non Current Liabilities						
Long Term Lease Liabilities	2,502,634	6,073,395	4,033,092	2,502,634	6,073,395	3,413,649
Retirement Benefit Obligation	5,481,789	2,294,266	4,791,329	4,404,895	1,440,829	3,742,235
Total Non Current Liabilities	**7,984,423**	**8,367,661**	**8,824,421**	**6,907,529**	**7,514,224**	**7,155,884**
Current Liabilities						
Trade and Other Payables	11,803,887	12,517,378	11,999,721	11,020,656	12,235,752	12,856,923
Related Company Balances	13,228,932	9,659,182	13,920,932	13,203,932	9,219,182	13,895,932
Bank Overdraft	9,708,498	623,887	6,835,840	2,933,719	477,920	894,357
Income Tax Liabilities	-105,837	663,441	386,103	0	0	0
Deferred Gain on Sale and Leaseba	2,004,593	5,441,038	2,244,260	2,004,593	5,441,039	2,863,704
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	**36,852,470**	**29,117,323**	**35,599,253**	**29,375,297**	**27,586,290**	**30,723,314**
TOTAL EQUITY AND LIABIL	**62,272,775**	**67,232,236**	**60,168,715**	**43,323,554**	**56,690,477**	**42,291,042**
Net Asset Value Per Share	**20.92**	**35.69**	**18.89**	**8.45**	**25.90**	**5.29**

L.I.Ratnasabapathy
Director

A.M.De Alwis
Director

Date 13th August, 2026

OFFICE EQUIPMENT PLC
Statement of Changes in Equity

For Three Months Ended 30th June 2026

Group	Stated Capital Rs.	Retained Earnings Rs.	Available for Sale Reserve Rs.	Total Rs.
Balance as at 01/04/2025	**833,560**	**29,935,184**	**270,175**	**31,038,919**
Profit/(Loss) for the period	0	(1,562,704)	0	(1,562,704)
Gain or Bargaining Acquisition of Subsidiary	0	0	0	0
Dividend	0	0	0	0
Other Comprehensive Income /(Expense) for the Year	0	271,037	0	271,037
Total Other Comprehensive Income /(Expense) for the Year	0	(1,291,667)	0	(1,291,667)
Balance as at 30/06/2025	**833,560**	**28,643,517**	**270,175**	**29,747,252**
Balance as at 01/04/2026	**833,560**	**14,911,481**	**0**	**15,745,041**
Profit/(Loss) for the period	0	2,192,821	0	2,192,821
Adjustment	0	0	0	0
Gain or Bargaining Acquisition of Subsidiary	0	0	0	0
Other Comprehensive Income /(Expense) for the Year	0	(501,981)	0	(501,981)
Total Other Comprehensive Income /(Expense) for the Year	0	1,690,841	0	1,690,841
Balance as at 30/06/2026	**833,560**	**16,602,322**	**0**	**17,435,882**

Company	Stated Capital Rs.	Retained Earnings Rs.	Available for Sale Reserve Rs.	Total Rs.
Balance as at 01/04/2025	**833,560**	**21,694,193**	**0**	**22,527,753**
Profit/(Loss) for the period	0	(1,081,249)	0	(1,081,249)
Dividend		0		0
Other Comprehensive Income /(Expense) for the Year	0	143,459	0	143,459
Total Other Comprehensive Income /(Expense) for the Year	0	(937,790)	0	(937,790)
Balance as at 30/06/2025	**833,560**	**20,756,403**	**0**	**21,589,963**
Balance as at 01/04/2026	**833,560**	**3,578,284**	**0**	**4,411,844**
Profit/(Loss) for the period	0	3,140,005	0	3,140,005
Dividend		0		0
Other Comprehensive Income /(Expense) for the Year	0	(511,121)	0	(511,121)
Total Other Comprehensive Income /(Expense) for the Year	0	2,628,884	0	2,628,884
Balance as at 30/06/2026	**833,560**	**6,207,168**	**0**	**7,040,728**

OFFICE EQUIPMENT PLC
Cash Flow Statements

	Group		Company	
	Three Months Ended 30th June 2026 Rs.	**Three Months Ended 30th June 2025 Rs.**	**Three Months Ended 30th June 2026 Rs.**	**Three Months Ended 30th June 2025 Rs.**
Cash Flow From Operating Activities				
Net Profit/(Loss) Before Taxation And Extraordinary Items	2,192,821	(1,562,704)	3,140,005	(1,081,249)
Adjustment for				
Depreciation	505,055	505,055	505,055	505,053
Interest Cost	334,319	109,042	136,726	106,083
Interest Income	0	0	0	0
Provision For Gratuity	188,479	123,305	151,539	80,185
Profit/(Loss) on Disposal	2,881,356	0	2,881,356	0
Operating Profit/(Loss) Before Working Capital Changes	**6,102,030**	**(825,302)**	**6,814,681**	**(389,928)**
Working Capital Adjustment				
(Increase) / Decrease in Inventories	(53,845)	372,123	(53,845)	372,123
(Increase) / Decrease in Trade and Other Receivables	(3,247,412)	4,158,488	(1,597,640)	5,075,143
Increase /(Decrease) in Trade and Other Payables	(2,747,285)	(4,577,939)	(2,747,285)	(5,597,614)
Increase /(Decrease) in Related Party	1,033,679	922,547	(692,001)	681,500
Cash Generated From Operations	1,087,168	49,917	1,723,911	141,224
Income Tax Paid - AIT	(64)	(68)	(58)	(68)
Interest Paid	0	0	0	0
Gratuity Paid	0	0	0	0
Net Cash Flows From Operating Activities	**1,087,104**	**49,849**	**1,723,853**	**141,156**
Cash Flow From Investing Activities				
Purchase of Property, Plant And Equipment	0	0	0	0
Investments during the year	0	0	0	0
Sales Proceeds of Disposal	(2,881,356)	0	(2,881,356)	0
Acquisition of Subsidiary	0	0	0	0
Net Cash Flow from Investing Activities	**(2,881,356)**	**0**	**(2,881,356)**	**0**
Cash Flow From Financing Activities				
Finance Lease	(859,111)	0	(859,111)	0
Interest Cost	(334,319)	(109,042)	(136,726)	(106,083)
Net Cash Flows From Financing Activities	**(1,193,430)**	**(109,042)**	**(995,837)**	**(106,083)**
Net Increase/(Decrease) In Cash and Cash Equivalents	(2,987,682)	(59,193)	(2,153,340)	35,073
Cash and Cash Equivalents at the Beginning of the Year	(6,438,310)	(110,227)	(514,890)	(94,474)
Cash and Cash Equivalents at the End of the Year (Note A)	(9,425,992)	(169,420)	(2,668,230)	(59,401)
Note A - Cash and Cash Equivalents				
Favourable Balances				
Cash in hand and at Bank	282,506	454,467	265,489	418,519
Unfavourable Balances				
Bank Overdraft	(9,708,498)	(623,887)	(2,933,719)	(477,920)
	(9,425,992)	(169,420)	(2,668,230)	(59,401)

OFFICE EQUIPMENT PLC
Information To Shareholders And Investors

Twenty Five Largest Shareholders

		No of Shares Held As At 30/06/2026	% Held
1	C T Holdings PLC	163,700	19.60%
2	Mr. M.K.I.Sampath	139,785	16.77%
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. G I Ratnanather	28,050	3.37%
10	Mr. J S 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	9,070	1.09%
14	Mr. W N S Canagaratna	9,070	1.09%
15	Ceylon Printers Limited- Employees Provident Association	8,600	1.03%
16	Mr.L L R Morrow	6,220	0.8%
17	Nikan (Pvt)Ltd	5,260	0.63%
18	Mr.J.M.D.Q.Pinsiri	4,306	0.52%
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%
		736,061	**88.29%**
Balance Shareholders		97,499	11.71%
Total		**833,560**	**100%**

Shareholder Analysis

	No of Shares Held As At 30/06/2026	**%**	**No of Shareholders**
Shares Held By The Public	780,775	94.00%	585
Shares Held By Others	52,785	6.00%	2
	833,560	**100.00%**	**587**

Directors / CEO Shareholdings

The Shareholdings of the Directors and CEO

	No of Shares Held As At 30/06/2026
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.J.R.J.Gomez	Nil
	44,185

Float Adjusted Market Capitalization

The float adjusted market Capitalization as at 30th June 2026 – **Rs.405,289,375.40**

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.