OFFICE EQUIPMENT PLC

Statement of Profit or Loss and Other Comprehensive Income

Group	Three Months Ended 30th September 2026	Three Months Ended 30th September 2025	*Variance* %	Six Months Ended 30th September 2026 Rs.	Six Months Ended 30th September 2025 Rs.	*Variance* %
Revenue	13,088,971	12,021,318	9%	23,555,088	24,261,260	-3%
Cost of Sales	(5,980,137)	(3,802,243)	57%	(6,524,540)	(6,613,528)	-1%
Gross Profit	7,108,834	8,219,075	-14%	17,030,548	17,647,732	-3%
Other Income	859,111	864,106	-1%	4,624,578	1,733,808	167%
Distribution Cost	(575,771)	(1,038,199)	-45%	(1,295,283)	(2,710,189)	-52%
Administration Expenses	(9,948,282)	(11,787,769)	-16%	(20,389,447)	(21,877,478)	-7%
Results from Operating Activities	(2,556,107)	(3,742,787)	-32%	(29,603)	(5,206,127)	-99%
Finance Cost	(238,821)	(505,521)	-53%	(573,140)	(614,563)	-7%
Finance Income	617	171,615	-100%	1,253	180,993	-99%
Net Finance (Cost) / Income	(238,205)	(333,906)	-29%	(571,888)	(433,570)	32%
Profit / (Loss) Before Income Taxation	(2,794,312)	(4,076,693)		(601,491)	(5,639,697)	
Income Tax Expenses	-			-	-	
Profit / (Loss) After Income Taxation	(2,794,312)	(4,076,693)	-31%	(601,491)	(5,639,697)	-89%
Other Comprehensive Income						
Net Charge in Fair Value of Available-for-Sale Financial Assets	(1,022,243)	-		(1,022,243)	-	
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	520,262	271,038	92%	18,281	542,075	-97%
Other Comprehensive Income /(Expense) for the period	(501,981)	271,038	-285%	(1,003,962)	542,075	-285%
Total Comprehensive Income /(Expense) for the period	(3,296,293)	(3,805,655)	-13%	(1,605,453)	(5,097,622)	-69%
Earnings Per Share	**(3.35)**	**(4.89)**		**(0.72)**	**(6.77)**	

Segmental Analysis

Sale of Cash Handling Solutions	4,098,826	5,960,180
Maintenance and Service	11,219,915	11,524,053
CPS Cash Processing	-	-
Sale and Service of Computer Hardware and Services	8,236,347	6,777,027
	23,555,088	24,261,260

NOTES TO THE ACCOUNTS

1 The figurs 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 September 2026**	**30th September 2025**
Ordinary shares	1,133,880	1,133,880

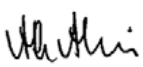
Market price per share

For the quarter ended 30th September

	2026 Rs.	**2025** Rs.
Hightest price	541.00	210.00
Lowest price	427.00	172.00
Closing price as at 30th September	451.00	189.75



L.I. Ratnasabapathy
Director



A.M.De Alwis
Director

Date 13th November, 2026

OFFICE EQUIPMENT PLC

Statement of Profit or Loss and Other Comprehensive Income

Company	**Three Months Ended 30th September 2026**	**Three Months Ended 30th September 2025**	***Variance %***	**Six Months Ended 30th September 2026**		**Six Months Ended 30th September 2025**	***Variance %***
						Rs.	
Revenue	5,573,225	5,964,891	-7%	15,318,742		17,484,233	-12%
Cost of Sales	(2,197,857)	(950,743)	131%	(2,232,560)		(3,288,528)	-32%
Gross Profit	3,375,368	5,014,148	-33%	13,086,182		14,195,705	-8%
Other Income	859,111	859,112	0%	4,624,578		1,718,223	169%
Distribution Cost	8,622,231	(728,609)	-1283%	(984,783)		(2,400,599)	-59%
Administration Expenses	(17,544,771)	(10,441,656)	68%	(18,137,883)		(19,794,988)	-8%
Results from Operating Activities	(4,688,061)	(5,297,005)	-11%	(1,411,906)		(6,281,659)	-78%
Finance Cost	(142,374)	(484,271)	-71%	(279,100)		(590,355)	-53%
Finance Income	558	171,164	-100%	1,134		180,652	-99%
Net Finance (Cost) / Income	(141,816)	(313,106)	-55%	(277,966)		(409,702)	-32%
Profit / (Loss) Before Income Taxation	(4,829,876)	(5,610,112)		(1,689,871)	#	(6,691,362)	
Income Tax Expenses				-		-	
Profit / (Loss) After Income Taxation	(4,829,876)	(5,610,112)	-14%	(1,689,871)		(6,691,362)	-75%
Other Comprehensive Income							
Net Charge in Fair Value of Available-for-Sale Financial Assets				(1,022,243)		-	
Impairment Loss/Reversal of Impairment Loss on Available for Sale Financial Assets Recognised Through Profit and Loss							
Deficit/(Surplus) Change on Employee Ret Obligation	511,121	143,460	256%	-		286,919	-100%
Other Comprehensive Income /(Expense	511,121	143,460	256%	(1,022,243)		286,919	-456%
Total Comprehensive Income /(Expense	(4,318,755)	(5,466,652)	-21%	(2,712,114)		(6,404,443)	-58%
Earnings Per Share	**(5.8)**	**(6.7)**		**(2.03)**		**(8.03)**	

The above figures are Provisional and unaudited

L.I. Ratnasabapathy
Director

A.M.De Alwis
Director

Date 13th November, 2026

OFFICE EQUIPMENT PLC

Statement of Financial Position

As at	Group			Company		
	30th September 2026 Rs.	30th September 2025 Rs.	31st March 2026 Rs.	30th September 2026 Rs.	30th September 2025 Rs.	31st March 2026 Rs.
ASSETS						
Non-Current Assets						
Property,Plant and Equipment	4,488,455	6,539,349	5,498,562	4,488,455	6,539,349	5,498,562
Deferred Tax Assets	12,869,134	7,858,460	12,869,133	12,554,405	7,577,089	12,554,405
Investment in associate	-	-	-	81,000	81,000	81,000
Total Non Current Assets	17,357,588	14,397,809	18,367,695	17,123,860	14,197,438	18,133,967
Current Assets						
Inventories	5,931,340	7,163,707	5,606,173	5,931,340	7,163,707	5,606,173
Trade and Other Receivables	20,780,142	31,973,151	25,314,740	13,098,542	23,254,934	21,293,341
Due from Related Company Balances	7,833,298	8,092,730	20,676,305	6,160,919	190,981	6,168,968
Income Tax Refund	3,133,099	3,132,857	3,132,973	3,133,086	3,132,857	3,132,973
Cash and Cash Equivalents	371,445	290,608	397,530	362,820	255,284	379,467
Total Current Assets	38,049,325	50,653,052	55,127,720	28,686,706	33,997,762	36,580,922
Total Assets	55,406,913	65,050,861	73,495,415	45,810,566	48,195,200	54,714,889
EQUITY AND LIABILITIES						
Capital and Reserves						
Stated Capital	833,560	833,560	833,560	833,560	833,560	833,560
Reserves	-	-	-	-	-	-
Other Components of Equity	-	-	-	-	-	-
Retained Earnings	15,681,379	24,887,852	17,286,831	4,088,270	15,289,749	6,800,384
Total Equity Attributable to Owners	16,514,939	25,721,412	18,120,391	4,921,830	16,123,309	7,633,944
Non Current Liabilities						
Long Term Lease Liabilities	1,674,291	4,033,092	-	1,674,291	4,033,092	-
Retirement Benefit Obligation	6,037,249	2,146,533	4,791,329	4,932,555	1,377,554	3,742,235
Deferred income	1,145,482	4,581,927	2,863,704	1,145,482	4,581,927	2,863,704
Long term loan from other	11,823,000	-	-	11,211,000	-	-
Total No Current Liabilities	20,680,021	10,761,552	7,655,033	18,963,327	9,992,573	6,605,939
Current Liabilities						
Trade and Other Payables	12,362,711	13,813,812	21,570,360	7,851,973	8,751,100	21,172,103
Obligation Under Finance Lease	-	1,103,835	-	-	1,103,835	-
Due to Related Company Balances	812,171	11,630,082	15,019,897	13,917,700	11,360,082	14,994,897
Bank Overdraft	5,037,071	932,840	-	155,736	659,300	-
Income Tax Liabilities	-	882,327	880,245	-	-	-
Interest Bearing borrowings	-	205,000	10,249,489	-	205,000	4,308,006
Total Current Liabilities	18,211,953	28,567,897	47,719,991	21,925,409	22,079,318	40,475,006
Total Equity and Liability	55,406,913	65,050,861	73,495,415	45,810,566	48,195,200	54,714,889
Net Asset Value Per Share	**19.81**	**30.86**	**21.74**	**5.90**	**19.34**	**9.16**

L.I. Ratnasabapathy
Director

A.M.De Alwis
Director

Date 13th November, 2026

OFFICE EQUIPMENT PLC
Statement of Changes in Equity

For Three Months Ended 30th September 2026

Group	**Stated Capital Rs.**	**Retained Earnings Rs.**	**Available for Sale Reserve Rs.**	**Total Rs.**
Balance as at 01/04/2025	**833,560**	**30,204,383**	**-**	**31,037,943**
Profit / (Loss) for the period	-	(5,639,697)	-	(5,639,697)
Adjustment	-	(218,909)	-	(218,909)
Gain or Bargaining Acquisition of Subsidiary	-	-	-	-
Dividend	-	-	-	-
Other Comprehensive Income / (Expense) for the year	-	542,075	-	542,075
Total Other Comprehensive Income /(Expense) for the Year	-	(5,316,531)	-	(5,316,531)
Balance as at 30/09/2025	**833,560**	**24,887,852**	**-**	**25,721,412**
Balance as at 01/04/2026	**833,560**	**17,286,831**	**-**	**18,120,391**
Profit / (Loss) for the period	-	(601,491)	-	(601,491)
Gain or Bargaining Acquisition of Subsidiary	-	(1,022,243)	-	(1,022,243)
Other Comprehensive Income /(Expense) for the Year	-	18,281	-	18,281
Total Other Comprehensive Income /(Expense) for the Year	-	(1,605,452)	-	(1,605,452)
Balance as at 30/09/2026	**833,560**	**15,681,379**	**-**	**16,514,939**

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**	**-**	**22,527,753**
Profit / (Loss) for the period	-	(6,691,363)	-	(6,691,363)
Gain or Bargaining Acquisition of Subsidiary	-	-	-	-
Dividend	-	-	-	-
Other Comprehensive Income / (Expense) for the year	-	286,919	-	286,919
Total Other Comprehensive Income /(Expense) for the Year	-	(6,404,444)	-	(6,404,444)
Balance as at 30/09/2025	**833,560**	**15,289,749**	**-**	**16,123,309**
Balance as at 01/04/2026	**833,560**	**6,800,384**	**-**	**7,633,944**
Profit/(Loss) for the period	-	(1,689,871)	-	(1,689,871)
Dividend	-	(1,022,243)	-	(1,022,243)
Other Comprehensive Income /(Expense) for the Year	-	-	-	-
Total Other Comprehensive Income /(Expense) for the Year	-	(2,712,114)	-	(2,712,114)
Balance as at 30/09/2026	**833,560**	**4,088,270**	**-**	**4,921,830**

OFFICE EQUIPMENT PLC

Cash Flow Statements

	Group		Company	
	Six Months Ended 30th September 2026 Rs.	**Six Months Ended 30th September 2025 Rs.**	**Six Months Ended 30th September 2026 Rs.**	**Six Months Ended 30th September 2025 Rs.**
Cash Flow From Operating Activities				
Net Profit/(Loss) Before Taxation And Extraordinary Items	(601,491)	(5,639,696)	(1,689,871)	(6,691,363)
Adjustment for				
Depreciation	1,010,110	1,010,108	1,010,110	1,010,108
Interest Cost	79,282	614,563	79,282	590,354
Interest Income	(26,134)	-	(26,134)	-
Provision for Gratuity	376,958	246,609	303,077	160,369
Lease interest	199,818	-	199,818	-
Profit / (Loss) on Disposal	(4,599,578)	-	(4,599,578)	-
Operating Profit / (Loss) Before Working Capital Changes	(3,561,036)	(3,768,416)	(4,723,297)	(4,930,532)
Working Capital Adjustment				
(Increase) / Decrease in Inventories	(325,167)	899,793	(325,167)	899,793
(Increase) / Decrease in Trade and Other Receivables	3,821,447	649,059	7,481,648	6,373,385
(Increase) / Decrease in dues from related parties	(287,523)	-	8,049	-
Increase /(Decrease) in Trade and Other Payables	(9,207,651)	(10,093,784.00)	(13,320,133)	(10,601,334)
Increase /(Decrease) In Income Tax Payable	(880,245)	-	-	-
Increase /(Decrease) in Related Party	(1,077,197)	12,678,807	(1,077,197)	8,822,400
Cash Generated From Operations	(11,517,371)	365,459	(11,956,096)	563,712
Income Tax Paid - AIT	(126)	-	(113)	-
Interest received	26,134	-	26,134	-
Interst Paid	(79,282)	(614,563)	(79,282)	(590,354)
Gratuity Paid	(135,000)	-	(135,000)	-
Net Cash Flows from Operating Activities	(11,705,645)	(249,104)	(12,144,357)	(26,642)
Cash Flow from Investing Activities				
Sales Proceeds of Disposal	2,881,356	(282,900)	2,881,356	(282,900)
Net Cash Flow from Investing Activities	2,881,356	(282,900)	2,881,356	(282,900)
Cash Flow from Financing Activities				
Repayment of Tempory Loan	798,000	-	798,000	-
Long term loan	612,000	-	-	-
Lease settlement during the year	(2,024,025)	-	(2,024,025)	-
Loan Received	11,211,000	-	11,211,000	-
Net Cash Flow From Financing Activities	10,596,975	-	9,984,975	-
Net Increase/(Decrease) In Cash and Cash Equivalents	1,772,686	(532,004)	721,974	(309,542)
Cash and Cash Equivalents at the Beginning of the Year	(6,438,311)	(110,227)	(514,890)	(94,474)
Cash and Cash Equivalents at the End of the Year (Note A)	(4,665,626)	(642,231)	207,084	(404,016)
Note A - Cash and Cash Equivalents				
Favourable Balances				
Cash in Hand and at Bank	371,445	290,608	362,820	255,284
Unfavourable Balances				
Bank Overdraft	(5,037,071)	(932,839)	(155,736)	(659,300)
	(4,665,626)	(642,231)	207,084	(404,016)

OFFICE EQUIPMENT PLC

Information To Shareholders And Investors

Twenty Five Largest Shareholders

		No of Shares Held As At 30/09/2026	% Held
1	CT 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 (PRIVATE) 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 WNS CANAGARATNA	9,070	1.09%
14	MR WNS CANAGARATNA	9,070	1.09%
15	CEYLON PRINTERS LTD - GROUP EMPLOYEES PROVIDENT ASS(	8,600	1.03%
16	MR LLR MORROW	6,220	0.75%
17	NIKAN (PVT) LTD	5,260	0.63%
18	MR. J.M.D.Q. PINSIRI	4,341	0.52%
19	MS RCML SETHIKAVALER	4,300	0.52%
20	THE PUBLIC TRUSTEE AS EXECUTOR OF THE ESTATE OF D S KA	2,900	0.35%
		736,096	**88.31%**
Balance Shareholders		97,464	11.69%
Total		**833,560**	**100.00%**

Shareholder Analysis

	No of Shares Held As At 30/09/2026	%	No of Shareholders
Shares Held By The Public	780,775	94.00%	588
Shares Held By Others	52,785	6.00%	2
	833,560	**100.00%**	**590**

Directors / CEO Shareholdings

The Shareholdings of the Directors and CEO

	No of Shares Held As At 30/09/2026
Mr.L.I.Ratnasabapathy	Nil
Mrs.A.M.De Alwis	44,185
Mr.M.R.Y.Riffai	Nil
Mrs.D.T.De Alwis	Nil
Mr.Joe Rohan Jeremy Gomez	Nil
	44,185

Float Adjusted Market Capitalization

The float adjusted market Capitalization as at 30th September 2026 **Rs. 353,379,426.40**

The Company is in compliance with rule 7.13.1(i) (a) option 05 of the listing rules of the Colombo stock exchange on minimum number of public shareholders.