

Hayleys Fabric PLC

Interim Report



Second quarter

Six months ended 30th September 2025

Corporate Information

NAME OF COMPANY

Hayleys Fabric PLC

LEGAL FORM

A Quoted Public Company with Limited Liability
(Incorporated in Sri Lanka in 1993)

COMPANY REGISTRATION NUMBER

PQ 37.

STOCK EXCHANGE LISTING

The ordinary shares of the Company are listed on Main Board of
Colombo Stock Exchange of Sri Lanka

ACCOUNTING YEAR END

31st March

PRINCIPAL ACTIVITY

Manufacturing of knitted fabric

DIRECTORS

Mr. A.M. Pandithage (Chairman)
Mr. E.R.P. Goonetilleke (Managing Director)
Mr. S.C. Ganegoda
Mr. H. Somashantha
Ms. K.A.D.B. Perera
Mr. N. Ekanayake
Mr. M.N.R. Fernando
Mr. I.B.R.R. Bandara
Mr. M.H. Jayasinghe
Mr. K.P.C.P.K. Pathirana
Mr. J.A.N.R. Adhihetty
Mr. T.A.B. Speldewinde

AUDIT COMMITTEE

Mr. N. Ekanayake (Chairman)
Mr. M.N.R. Fernando
Mr. H. Somashantha
Mr. T.A.B. Speldewinde

NOMINATIONS AND GOVERNANCE COMMITTEE

Mr. N. Ekanayake (Chairman)
Mr. M.N.R. Fernando
Mr. S.C. Ganegoda

RELATED PARTY TRANSACTIONS REVIEW COMMITTEE

Mr. N. Ekanayake (Chairman)
Mr. M.N.R. Fernando
Mr. S.C. Ganegoda

REMUNERATION COMMITTEE

Mr. N. Ekanayake (Chairman)
Mr. M.N.R. Fernando
Mr. H. Somashantha

SUBSIDIARIES

South Asia Textiles Ltd.
Hayleys Fabric Solutions Ltd.

SECRETARIES

Hayleys Group Services (Pvt) Ltd.
400, Deans Road, Colombo 10.
Telephone: (94-11) 2627650/51/52/53

REGISTERED OFFICE

400, Deans Road ,
Colombo 10.
Telephone: (94-11) 2627000
Website: www.hayleysfabric.com

MAIN OFFICE & FACTORY

Narthupana Estate , Neboda.
Telephone: 94 (34) 2297100, 2242055

BANKERS

Standard Chartered Bank PLC
Hongkong and Shanghai Banking Corporation
Hatton National Bank PLC
Bank of Ceylon
National Development Bank PLC
Sampath Bank PLC
Citibank, N.A.
Seylan Bank PLC
Pan Asia Banking Corporation PLC
People's Bank
DFCC Bank
Union Bank of Colombo PLC
Nations Trust Bank
Bank of China
Commercial Bank of Ceylon PLC

AUDITORS

Ernst & Young
Chartered Accountants,
Rotunda Towers , No 109 ,
Galle Road, Colombo 03.

Investor Information

Market value of shares	30.09.2025 (LKR)	30.09.2024 (LKR)
Last traded price	44.10	52.50
Highest price recorded for three months ending	49.50	53.80
Lowest price recorded for three months ending	42.60	44.00
Highest price recorded for six months ended	49.50	53.80
Lowest price recorded for six months ended	36.80	40.00

Share Trading

No. of transactions	24,683	12,825
No. of shares traded	84,823,891	64,431,744
Value of shares traded (LKR)	3,754,710,233	2,880,821,523

First twenty Shareholders as at 30.09.2025

Name of Shareholder	No. of Shares	%
1 Hayleys PLC No. 3 Share Investment Account	244,974,046	58.96
2 Citibank Newyork S/A Norges Bank Account 2	11,914,861	2.87
3 Employee's Provident Fund	11,081,454	2.67
4 Hayleys Advantis Limited	10,073,700	2.42
5 Hayleys Agriculture Holdings Limited	6,944,514	1.67
6 Mr. Kulappuarachchige Don Harindra Perera	6,522,365	1.57
7 Union Assurance PLC - Universal Life Fund	5,569,921	1.34
8 Mrs. Thusharie Tilottama Anjalee De Silva Weerasooria	4,885,697	1.18
9 Mr. Ruwanpura Chanaka Dharmajith De Silva	4,684,961	1.13
10 Mr. Rajinda Priyanjith Weerasooriya	4,082,623	0.98
11 Deutsche Bank AG as Trustee for JB Vantage Value Equity Fund	3,800,708	0.91
12 Finco Holdings (Private) Limited	3,766,509	0.91
13 Invenco Capital Private Limited	3,383,923	0.81
14 Employees Trust Fund Board	2,196,224	0.53
15 CT CLSA Asset Management/Mr. Hanif Yusooif	2,031,219	0.49
16 Hatton National Bank PLC A/c No. 4 (HNB Retirement Pension Fund)	2,026,634	0.49
17 Jafferjee Brothers Exports (Private) Limited	1,718,187	0.41
18 Union Assurance PLC - Traditional Life Participating Fund	1,634,608	0.39
19 Lynear Wealth Management/Mr. Hanif Yusooif	1,606,639	0.39
20 Mr. Murtazaali Abidhussen Hassanaly Esufally & Mrs. A.M. Esufally	1,345,832	0.32
Total	334,244,625	80.45

There were no non-voting shares as at 30.09.2025.

Percentage of public holding as at 30th September 2025 was 36.80%.

Number of shareholders representing the public holding as at 30th September 2025 was 7,265.

Float adjusted Market Capitalization as at 30th September 2025 was LKR 6,757.93 Mn.

The Company complies with option 3 of the Listing Rules 7.13.1 (i) (a) which requires a minimum Public Holding of 7.5%.

DIRECTORS' SHAREHOLDING AS AT 30.09.2025

Name of the Director	No. of Shares
Mr. A.M. Pandithage	Nil
Mr. E.R.P. Goonetilleke	Nil
Mr. S.C. Ganegoda	525,000
Mr. H. Somashantha	40,000
Ms. K.A.D.B. Perera	Nil
Mr. N. Ekanayake	Nil
Mr. M.N.R. Fernando	Nil
Mr. I.B.R.R. Bandara	20,000
Mr. M.H. Jayasinghe	Nil
Mr. K.P.C.P.K. Pathirana	2,000
Mr. J.A.N.R. Adhihetty	Nil
Mr. T.A.B. Speldewinde	Nil

	30.09.2025	31.03.2025
Fully paid ordinary shares	415,481,776	415,481,776
Net assets per share	LKR 28.62	27.31
Dividend per share	LKR 0.49	1.85

Hayleys Fabric PLC

STATEMENT OF FINANCIAL POSITION

Group Audited As at 31.03.25 USD	Company Audited As at 31.03.25 USD		Group Unaudited As at 30.09.25 USD	Group Unaudited As at 30.09.24 USD	Company Unaudited As at 30.09.25 USD	Company Unaudited As at 30.09.24 USD
ASSETS						
Non-Current Assets						
46,424,814	25,238,860	Property, plant and equipment	46,997,201	46,067,387	26,541,669	25,887,688
861,080	202,201	Right of use assets	854,488	798,309	198,197	181,935
454,953	24,819	Intangible assets	390,885	520,277	15,599	35,593
-	18,281,412	Investment in Subsidiary	-	-	18,281,412	18,281,412
10,440,277	-	Goodwill	10,440,277	10,440,277	-	-
58,181,124	43,747,292		58,682,851	57,826,250	45,036,877	44,386,628
Current Assets						
30,985,795	18,116,410	Inventories	30,190,035	31,785,841	16,167,509	18,544,643
16,892,397	10,434,105	Trade receivables	14,939,158	16,728,221	9,315,275	10,149,935
482,011	447,076	Other receivables	537,230	482,975	407,386	761,780
1,705,688	1,122,885	Advances and prepayments	1,213,393	1,736,369	631,240	913,369
10,504,956	7,101,596	Cash and cash equivalents	8,031,610	14,982,741	4,659,440	11,225,755
60,570,847	37,222,072		54,911,426	65,716,147	31,180,850	41,595,482
118,751,971	80,969,364	Total Assets	113,594,277	123,542,397	76,217,727	85,982,110
EQUITY AND LIABILITIES						
Capital and Reserves						
17,561,761	17,561,761	Stated capital	17,561,761	17,561,761	17,561,761	17,561,761
935,795	935,795	Revaluation reserve	935,795	514,795	935,795	514,795
19,248,746	14,449,272	Retained earnings	20,326,318	17,780,089	16,057,414	13,279,134
37,746,302	32,946,828	Total equity attributable to equity holders of the company	38,823,874	35,856,645	34,554,970	31,355,690
109	-	Non-controlling interest	109	175	-	-
37,746,411	32,946,828	Total equity	38,823,983	35,856,820	34,554,970	31,355,690
Non-Current Liabilities						
10,299,244	6,520,933	Interest bearing loans and borrowings	7,296,230	13,270,172	4,678,055	8,428,730
198,062	131,098	Right of use assets- Lease obligations	201,546	155,095	131,098	109,979
8,513,913	6,474,530	Deferred tax liabilities	8,347,505	8,630,187	6,520,728	6,320,810
4,338,896	3,648,979	Retirement benefit obligations	4,507,826	4,198,256	3,773,327	3,520,801
23,350,115	16,775,540		20,353,107	26,253,710	15,103,208	18,380,320
Current Liabilities						
23,843,973	14,341,422	Trade and other payables	22,121,399	28,629,002	13,085,706	16,757,493
2,082,538	2,776	Bank overdraft	2,115,687	1,388,575	276,093	589,190
18,119,336	8,211,445	Interest bearing loans and borrowings	18,821,933	14,752,766	5,581,564	8,527,649
8,667,352	5,303,893	Current portion of long term interest bearing borrowing	7,911,807	9,007,726	5,442,150	5,670,212
21,403	4,529	Current portion of Right of use assets- Lease obligations	26,618	20,887	8,866	8,430
370,437	351,956	Amounts due to Hayleys PLC	275,636	687,445	266,558	675,539
4,550,406	3,030,975	Other non financial liabilities	3,144,107	6,945,466	1,898,612	4,017,587
57,655,445	31,246,996		54,417,187	61,431,867	26,559,549	36,246,100
118,751,971	80,969,364	Total Equity and Liabilities	113,594,277	123,542,397	76,217,727	85,982,110

The Statement of Financial Position as at 30th September 2025 and Statements of Profit or Loss and other Comprehensive Income, Changes in Equity and Cash Flow for six months then ended as well as Statement of Profit or Loss and Other Comprehensive Income for three months then ended are drawn up from the unaudited financial statements of the Company, its subsidiaries and they provide the information required by the Colombo Stock Exchange.

These financial statements are in compliance with the requirements of the Companies Act No.07 of 2007.

Sgd.

Ruwan Rohitha Bandara
Director- Finance & ESG

The Board of Directors is responsible for the preparation and presentation of these financial statements. Signed for and on behalf of the Board by,

Sgd.

A.M.Pandithage
Chairman
Colombo

10th November 2025

Sgd.

E.R.P. Goonetilleke
Managing Director/ CEO

Hayleys Fabric PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Group		Group					
Audited		Unaudited	Unaudited		Unaudited	Unaudited	
year ended 31st March 2025 USD		Six months ended 30th September 2025 USD	Six months ended 30th September 2024 USD	Change % + / (-)	Three months ended 30th September 2025 USD	Three months ended 30th September 2024 USD	Change % + / (-)
146,036,437	Revenue from contracts with customers	65,602,123	84,793,092	(23)	31,140,492	42,585,112	(27)
(120,146,150)	Cost of sales	(55,541,174)	(68,379,116)	(19)	(26,983,887)	(34,463,783)	(22)
25,890,287	Gross Profit	10,060,949	16,413,976	(39)	4,156,605	8,121,329	(49)
916,151	Other operating income	251,620	361,576	(30)	130,290	161,626	(19)
(11,799,162)	Administrative expenses	(5,915,027)	(6,511,578)	(9)	(2,660,513)	(2,992,564)	(11)
(953,080)	Distribution expenses	(402,499)	(1,176,183)	(66)	(233,624)	(633,437)	(63)
(30,846)	Other expenses	-	(22,037)	(100)	-	(22,037)	(100)
(3,710,318)	Net financing expense	(1,314,162)	(1,891,753)	(31)	(667,115)	(1,262,503)	-47
10,313,032	Profit before tax	2,680,881	7,174,002	(63)	725,643	3,372,415	(78)
(3,276,821)	Income tax expense	(936,294)	(2,430,651)	(61)	(275,811)	(1,207,450)	(77)
7,036,211	Profit for the year/period	1,744,587	4,743,351	(63)	449,832	2,164,965	(79)
Profit for the period attributable to:							
7,036,277	Owners of the parent	1,744,587	4,743,351	(63)	449,832	2,164,965	(79)
(66)	Non-controlling interest	-	-		-	-	
7,036,211	Profit for the year/period	1,744,587	4,743,351	(63)	449,832	2,164,965	(79)
Other Comprehensive Income not to be reclassified to profit or loss							
601,428	Surplus on revaluation of land	-	-		-	-	
(180,428)	Tax effect on revaluation of land	-	-		-	-	
11,669	Actuarial gain/(loss) on defined benefit plans	-	-		-	-	
(3,501)	Tax effect on actuarial gain/(loss) on defined benefit plans	-	-		-	-	
7,465,379	Total Comprehensive Income, Net of Tax	1,744,587	4,743,351		449,832	2,164,965	
0.017	Basic / Diluted Earnings per Share	0.004	0.011		0.001	0.005	

Hayleys Fabric PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Company		Company					
Audited		Unaudited		Unaudited		Unaudited	
Year ended 31st March		Six months ended 30th September		Six months ended 30th September		Three months ended 30th September	
2025 USD		2025 USD		2024 USD		2024 USD	
				Change % + / (-)		Change % + / (-)	
96,238,891	Revenue from contracts with customers	43,959,262	55,928,376	(21)	21,353,721	28,572,459	(25)
(77,395,608)	Cost of sales	(35,805,272)	(44,574,195)	(20)	(17,713,739)	(22,817,039)	(22)
18,843,283	Gross Profit	8,153,990	11,354,181	(28)	3,639,982	5,755,420	(37)
1,028,431	Other operating income	190,592	536,817	(64)	100,134	378,965	(74)
(8,077,012)	Administrative expenses	(4,036,831)	(4,573,044)	(12)	(1,661,592)	(2,124,375)	(22)
(742,103)	Distribution expenses	(258,508)	(568,316)	(55)	(140,622)	(297,190)	(53)
(30,846)	Other expenses	-	(22,037)		-	(22,037)	(100)
(2,016,108)	Net financing expense	(625,188)	(1,052,320)	(41)	(318,424)	(737,883)	(57)
9,005,645	Profit before tax	3,424,056	5,675,282	(40)	1,619,479	2,952,900	(45)
(3,249,964)	Income tax expense	(1,148,900)	(1,920,723)	(40)	(534,184)	(1,036,572)	(48)
5,755,681	Profit for the year/period	2,275,156	3,754,559	(39)	1,085,295	1,916,328	(43)
Other Comprehensive Income not to be reclassified to profit or loss							
601,428	Surplus on revaluation of land	-	-		-	-	
(180,428)	Tax effect on revaluation of land	-	-		-	-	
2,077	Actuarial gain/(loss) on defined benefit plans	-	-		-	-	
(623)	Tax effect on actuarial gain/(loss) on defined benefit plans	-	-		-	-	
6,178,134	Total Comprehensive Income, Net of Tax	2,275,156	3,754,559		1,085,295	1,916,328	
0.014	Basic / Diluted Earnings per Share	0.005	0.009		0.003	0.005	

Hayleys Fabric PLC

STATEMENT OF CHANGES IN EQUITY

Group						
For the Period ended 30th September 2025	Stated capital USD	Revaluation reserve USD	Retained earnings USD	Shareholders' funds USD	Non-Controlling Interest USD	Total Equity USD
Balance as at 1st April 2025	17,561,761	935,795	19,248,746	37,746,302	109	37,746,411
Profit for the period	-	-	1,744,587	1,744,587	-	1,744,587
Total comprehensive income	-	-	1,744,587	1,744,587	-	1,744,587
Transactions with owners, recorded directly in equity						
Dividends to equity holders	-	-	(667,015)	(667,015)	-	(667,015)
Balance as at 30th September 2025	17,561,761	935,795	20,326,318	38,823,874	109	38,823,983

For the Period ended 30th September 2024

Balance as at 1st April 2024	17,561,761	514,795	14,732,650	32,809,206	175	32,809,381
Profit for the period	-	-	4,743,351	4,743,351	-	4,743,351
Total comprehensive income	-	-	4,743,351	4,743,351	-	4,743,351
Transactions with owners, recorded directly in equity						
Dividends to equity holders	-	-	(1,695,912)	(1,695,912)	-	(1,695,912)
Total contributions by and distributions to owners			(1,695,912)	(1,695,912)	-	(1,695,912)
Balance as at 30th September 2024	17,561,761	514,795	17,780,089	35,856,645	175	35,856,820

Company

For the Period ended 30th September 2025

	Stated capital USD	Revaluation reserve USD	Retained earnings USD	Total USD
Balance as at 1st April 2025	17,561,761	935,795	14,449,272	32,946,828
Profit for the period	-	-	2,275,156	2,275,156
Total comprehensive Income	-	-	2,275,156	2,275,156
Dividends to equity holders	-	-	(667,015)	(667,015)
Balance as at 30th September 2025	17,561,761	935,795	16,057,414	34,554,970

For the period ended 30th September 2024

Balance as at 1st April 2024	17,561,761	514,795	11,220,486	29,297,042
Profit for the period	-	-	3,754,559	3,754,559
Total comprehensive Income	-	-	3,754,559	3,754,559
Dividends to equity holders	-	-	(1,695,912)	(1,695,912)
Balance as at 30th September 2024	17,561,761	514,795	13,279,134	31,355,690

Hayleys Fabric PLC

STATEMENT OF CASH FLOW

Group Audited As at 31.03.25 USD	Company Audited As at 31.03.25 USD		Group Unaudited 30.09.2025 USD	Unaudited 30.09.2024 USD	Company Unaudited 30.09.2025 USD	Unaudited 30.09.2024 USD
Cash flows from / (used in) operating activities						
10,313,032	9,005,645	Profit before income tax expenses	2,680,881	7,174,002	3,424,056	5,675,282
Adjustments for						
4,260,851	2,466,355	Depreciation on property, plant and equipment	2,069,620	2,046,729	1,130,898	1,180,623
135,437	26,042	Amortization of intangible assets	64,066	70,114	9,218	15,266
29,050	7,301	Depreciation on lease hold land	6,591	5,045	4,004	3,533
748,938	605,740	Provision for retiring gratuity	470,330	478,688	391,773	394,296
352,582	235,952	Net unrealised (gain)/ loss on translation of foreign currency	(341,014)	67,837	(233,454)	43,729
2,653,078	1,375,337	Net finance costs	1,288,703	1,426,003	638,895	762,892
(18,572)	(18,238)	Profit on disposal of property, plant and equipment	-	(1,543)	-	(1,543)
30,846	30,846	Loss on impairment of idle property, plant and equipment	-	22,037	-	22,037
(269,753)	(269,753)	Creditors write back	-	-	-	-
36,447	-	Impairment charged/(reversal) for bad and doubtful debts	50,652	(10,147)	-	-
239,004	(390,640)	Impairment charged/(reversal) for slow moving inventories	(78,430)	857,708	(348,284)	(22,966)
18,510,940	13,074,586	Operating profit before working capital changes	6,211,399	12,136,472	5,017,106	8,073,148
(106,122)	1,640,482	(Increase)/decrease in trade and other receivables	1,847,368	(629,984)	1,158,520	863,361
210,870	(161,517)	(Increase)/decrease in advances and prepayments	492,295	180,189	491,645	47,999
(810,781)	(6,944)	(Increase)/decrease in inventories	874,190	(2,229,531)	2,297,185	(802,851)
(3,558,916)	(240,678)	Increase/(Decrease) in trade and other payables and other non financial liabilities	(2,695,856)	2,738,720	(2,078,000)	2,366,979
14,245,991	14,305,929	Cash generated from operations	6,729,397	12,195,866	6,886,455	10,548,635
Cash flows from / (used in) investing activities						
(6,031,642)	(2,168,867)	Purchase and construction of property, plant and equipment	(2,642,012)	(3,648,877)	(2,433,707)	(1,402,726)
19,600	19,600	Proceeds from disposal of property, plant and equipment	-	2,903	-	2,903
631,679	459,229	Interest received	186,682	307,987	98,732	230,264
(5,380,363)	(1,690,038)	Net cash flows used in investing activities	(2,455,330)	(3,337,987)	(2,334,975)	(1,169,559)
Cash flows from /(used in) financing activities						
2,173,751	564,095	Proceeds from new term loans	1,320,696	986,572	1,220,696	-
(9,530,558)	(6,239,164)	Repayment of term loans	(4,819,396)	(4,794,931)	(2,758,442)	(3,248,565)
(39,707)	(11,035)	Payment for lease obligations	-	-	-	-
7,954,658	1,328,538	Net movement of import & short term loans	702,597	4,588,088	(2,629,881)	1,644,742
(2,384,745)	(2,384,745)	Dividend paid to equity holders	(825,259)	(875,691)	(825,259)	(875,691)
(1,826,601)	(6,742,311)	Net cash flows used in financing activities	(3,621,362)	(95,962)	(4,992,886)	(2,479,514)
(600,228)	71	Net increase/(decrease) in Cash and Cash Equivalents	(2,506,495)	4,571,520	(2,715,473)	3,537,816
9,022,646	7,098,749	Cash and cash equivalents at the beginning of the year	8,422,418	9,022,646	7,098,820	7,098,749
8,422,418	7,098,820	Cash and cash equivalents at the end of the year/period	5,915,923	13,594,166	4,383,347	10,636,565
Note A						
Analysis of cash and cash equivalents						
10,504,956	7,101,596	Cash and bank balances	8,031,610	14,982,741	4,659,440	11,225,755
(2,082,538)	(2,776)	Bank Overdraft	(2,115,687)	(1,388,575)	(276,093)	(589,190)
8,422,418	7,098,820		5,915,923	13,594,166	4,383,347	10,636,565

Hayleys Fabric PLC

Notes to the Financial Statements

- 1 These interim financial statements which have not been audited, comply with the Sri Lanka Accounting Standard LKAS 34-"Interim financial reporting" and they also provide the information required by the Colombo Stock Exchange.
- 2 No contingent liability as at 30th September 2025.
- 3 The accounting policies adopted in these financial statements are consistent with the accounting policies set out in the Annual Report for the year ended 31.03.2025.
- 4 Directors have authorized the payment of second interim dividend of Rs. 0.24 per share on 30th September 2025, amounting to Rs.99.72 Mn out of the profit from 2025/26 and it was paid on 23rd October 2025.
- 5 No circumstances have arisen since the Statement of Financial Position date, which would require adjustments/disclose to the Financial Statements.

Hayleys Fabric PLC

STATEMENT OF FINANCIAL POSITION
TRANSLATED INTO LKR

Group		Company		Group		Company	
As at 31.03.25	As at 31.03.25			As at 30.09.25	As at 30.09.24	As at 30.09.25	As at 30.09.24
LKR '000	LKR '000			LKR '000	LKR '000	LKR '000	LKR '000
ASSETS							
Non-Current Assets							
13,954,371	7,586,297	Property, plant and equipment		14,395,243	14,020,149	8,129,713	7,878,660
258,823	60,777	Right of use assets		261,729	242,958	60,708	55,370
136,750	7,460	Intangible assets		119,728	158,341	4,778	10,832
-	5,495,027	Investment in Subsidiary		-	-	5,599,597	5,563,765
3,138,138	-	Goodwill		3,197,857	3,177,394	-	-
17,488,082	13,149,561			17,974,557	17,598,842	13,794,796	13,508,627
Current Assets							
9,313,710	5,445,431	Inventories		9,247,208	9,673,703	4,952,108	5,643,877
5,077,516	3,136,283	Trade receivables		4,575,864	5,091,067	2,853,269	3,089,031
144,883	134,382	Other receivables		164,554	146,989	124,782	231,840
512,696	337,517	Advances and prepayments		371,662	528,447	193,349	277,975
3,157,580	2,134,598	Cash and cash equivalents		2,460,082	4,559,847	1,427,186	3,416,446
18,206,385	11,188,211			16,819,370	20,000,052	9,550,694	12,659,169
35,694,467	24,337,772	Total Assets		34,793,927	37,598,894	23,345,490	26,167,796
EQUITY AND LIABILITIES							
Capital and Reserves							
1,968,193	1,968,193	Stated capital		1,968,193	1,968,193	1,968,193	1,968,193
281,281	281,281	Revaluation reserve		286,634	156,673	286,634	156,673
4,913,483	3,762,101	Retained earnings		5,242,143	4,480,381	4,252,584	3,415,735
4,182,826	3,891,582	Exchange fluctuation reserve		4,394,783	4,307,365	4,076,776	4,002,190
11,345,783	9,903,157	Total Equity attributable to equity holders of the company		11,891,753	10,912,612	10,584,187	9,542,791
33	-	Non-controlling interest		33	53	-	-
11,345,816	9,903,157	Total Equity		11,891,786	10,912,665	10,584,187	9,542,791
Non-Current Liabilities							
3,095,747	1,960,062	Interest bearing loans and borrowings		2,234,835	4,038,644	1,432,888	2,565,200
59,533	39,406	Right of use assets- Lease obligations		61,734	47,202	40,155	33,471
2,559,112	1,946,114	Deferred tax liabilities		2,556,841	2,626,511	1,997,299	1,923,675
1,304,185	1,096,810	Retirement benefit obligations		1,380,747	1,277,697	1,155,770	1,071,521
7,018,577	5,042,392			6,234,157	7,990,054	4,626,113	5,593,867
Current Liabilities							
7,167,022	4,310,745	Trade and other payables		6,775,785	8,712,951	4,008,152	5,099,975
625,969	835	Bank overdraft		648,035	422,599	84,567	179,314
5,446,310	2,468,196	Interest bearing loans		5,765,158	4,489,857	1,709,633	2,595,305
2,605,233	1,594,244	Current portion of long term interest bearing borrowing		2,423,386	2,741,411	1,666,931	1,725,672
6,433	1,362	Current portion of Right of use assets- Lease obligations		8,153	6,357	2,716	2,566
111,346	105,791	Amounts due to Hayleys PLC		84,427	209,217	81,647	205,594
1,367,761	911,050	Other non financial liabilities		963,040	2,113,783	581,545	1,222,712
17,330,074	9,392,223			16,667,984	18,696,175	8,135,190	11,031,138
35,694,467	24,337,772	Total Equity and Liabilities		34,793,927	37,598,894	23,345,490	26,167,796

The financial statements prepared and presented in US Dollars reflect the economic substance of underlying events and circumstances of the enterprise. The supplementary information in SL Rupees is presented for convenience purposes only. The statements presented in SL Rupees are not a full set of financial statements and are not purported to comply with Sri Lanka Accounting Standards. They represent selected information taken from the US Dollar financial statements, translated into SL Rupees generally using the principles set out in Sri Lanka Accounting Standard (LKAS) 21 for the translation of financial statements to a presentation currency from a functional currency. Revenue and costs are converted using the average exchange rate for the period. Assets and liabilities are converted using the exchange rate at the end of the period/year. The revenue reserves incorporates the profit for the period reflected in the income statements.

In accordance with advice received from the Urgent Issue Task Force of the Institute of Chartered Accountants of Sri Lanka, stated capital is represented at it's original SL Rupee value.

Followings exchange rates were used to convert the financials into LKR.	30.09.2025		30.09.2024	
	6 months	3 months	6 months	3 months
Statement of Profit or Loss and Other Comprehensive Income	305.00	306.11	305.69	305.44
Statement of Financial Position		306.30		304.34

Hayleys Fabric PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

TRANSLATED INTO LKR

Group		Group					
Year ended 31st March 2025 LKR '000		Six months ended 30th September 2025 LKR '000	Six months ended 30th September 2024 LKR '000	Change % + / (-)	Three months ended 30th September 2025 LKR '000	Three months ended 30th September 2024 LKR '000	Change % + / (-)
44,129,291	Revenue from contracts with customers	20,008,647	25,920,400	-23	9,536,102	13,007,713	-27
(36,305,764)	Cost of sales	(16,940,058)	(20,902,812)	-19	(8,261,784)	(10,527,094)	-22
7,823,527	Gross Profit	3,068,589	5,017,588	-39	1,274,319	2,480,619	-49
276,843	Other operating income	76,744	110,530	-31	39,873	49,359	-19
(3,565,471)	Administrative expenses	(1,804,083)	(1,990,524)	-9	(815,069)	(913,952)	-11
(288,002)	Distribution expenses	(122,762)	(359,547)	-66	(71,443)	(193,505)	-63
(9,321)	Other expenses	-	(6,736)		-	(6,736)	-100
(1,121,184)	Net financing expense	(400,819)	(578,290)	-31	(204,188)	(385,784)	-47
3,116,392	Profit before tax	817,669	2,193,021	-63	223,491	1,030,001	-78
(990,190)	Income tax expense	(285,570)	(743,026)	-62	(84,856)	(368,812)	-77
2,126,202	Profit for the year/period	532,099	1,449,995	-63	138,635	661,189	-79
Profit for the period attributable to:							
2,126,222	Owners of the parent	532,099	1,449,995	-63	138,635	661,189	-79
(20)	Non-controlling interest	-	-		-	-	-
2,126,202	Profit for the year/period	532,099	1,449,995	-63	138,635	661,189	-79
Other Comprehensive Income not to be reclassified to profit or loss							
181,740	Surplus on revaluation of land	-	-		-	-	
(54,522)	Tax effect on revaluation of land	-	-		-	-	
3,526	Actuarial gain/(loss) on defined benefit plans	-	-		-	-	
(1,058)	Tax effect on actuarial gain/(loss) on defined benefit plans	-	-		-	-	
2,255,888	Total Comprehensive Income, Net of Tax	532,099	1,449,995		138,635	661,189	
5.12	Basic / Diluted Earnings per Share	1.28	3.49		0.33	1.59	

Hayleys Fabric PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

TRANSLATED INTO LKR

Company		Company					
Year ended 31st March 2025 LKR '000		Six months ended 30th September 2025 LKR '000	Six months ended 30th September 2024 LKR '000	Change % + / (-)	Three months ended 30th September 2025 LKR '000	Three months ended 30th September 2024 LKR '000	Change % + / (-)
29,081,468	Revenue from contracts with customers	13,407,575	17,096,745	-22	6,537,977	8,727,749	-25
(23,387,405)	Cost of sales	(10,920,608)	(13,625,886)	-20	(5,422,772)	(6,969,719)	-22
5,694,063	Gross Profit	2,486,967	3,470,859	-28	1,115,205	1,758,030	-37
310,772	Other operating income	58,131	164,100	-65	30,642	115,808	-74
(2,440,712)	Administrative expenses	(1,231,233)	(1,397,934)	-12	(509,422)	(648,813)	-21
(224,249)	Distribution expenses	(78,845)	(173,728)	-55	(43,021)	(90,782)	-53
(9,321)	Other expenses	-	(6,736)		-	(6,736)	-100
(609,228)	Net financing expense	(190,682)	(321,684)	-41	(97,459)	(225,488)	-57
2,721,325	Profit before tax	1,044,337	1,734,877	-40	495,944	902,019	-45
(982,074)	Income tax expense	(350,415)	(587,146)	-40	(163,609)	(316,658)	-48
1,739,251	Profit for the year/period	693,923	1,147,731	-40	332,336	585,361	-43
Other Comprehensive Income not to be reclassified to profit or loss							
181,740	Surplus on revaluation of land	-	-		-	-	
(54,522)	Tax effect on revaluation of land	-	-		-	-	
627	Actuarial gain/(loss) on defined benefit plans	-	-		-	-	
(188)	Tax effect on actuarial gain/(loss) on defined benefit plans	-	-		-	-	
1,866,908	Total Comprehensive Income, Net of Tax	693,923	1,147,731		332,336	585,361	
4.19	Basic / Diluted Earnings per Share	1.67	2.76		0.80	1.41	