Hayleys Fabric PLC

Interim Report



First quarter

Three months ended 30th June 2026

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	30.06.2026 (LKR)	30.06.2025 (LKR)
Last traded price	31.40	46.50
Highest price recorded for three months ending	32.60	48.00
Lowest price recorded for three months ending	29.50	36.80

Share Trading		
No. of transactions	7,382	11,536
No. of shares traded	33,651,786	39,402,172
Value of shares traded (LKR)	**1,040,684,909**	1,679,145,355

First twenty Shareholders as at 30.06.2026

	Name of Shareholder	No. of Shares	%
1	Hayleys PLC No 3 Share Investment Account	244,974,046	58.96
2	Employee's Provident Fund	11,081,454	2.67
3	Hayleys Advantis Limited	10,073,700	2.42
4	Hayleys Agriculture Holdings Limited	6,944,514	1.67
5	Mr. Kulappuarachchige Don Harindra Perera	6,522,365	1.57
6	Mr. Rajinda Priyanjith Weerasooriya	6,082,623	1.46
7	Union Assurance PLC - Universal Life Fund	5,505,213	1.33
8	Mrs. Thusharie Tilottama Anjalee De Silva Weerasooria	4,885,697	1.18
9	Seylan Bank PLC/JN Lanka Holdings Company (Pvt) Ltd	4,701,032	1.13
10	Mr. Ruwanpura Chanaka Dharmajith De Silva	4,684,961	1.13
11	Finco Holdings (Private) Limited	3,766,509	0.91
12	Invenco Capital (Private) Limited Account No. 03	3,100,838	0.75
13	J.B. Cocoshell (Pvt) Ltd	3,100,329	0.75
14	CT CLSA Asset Management/ Hanif Yusoof	2,886,219	0.69
15	Hatton National Bank PLC A/C No.4 (HNB Retirement Pension Fund)	2,851,634	0.69
16	Mr. Dinal Gitanjan Wijemanna	2,350,000	0.57
17	Employees Trust Fund Board	2,196,224	0.53
18	Mr. Sarath Chandra Weerasooria	1,950,559	0.47
19	Mr. Budrika Tarusha De S Weerasooria	1,830,404	0.44
20	Jafferjee Brothers Exports (Private) Limited	1,718,187	0.41
	Total	**331,206,508**	**79.72**

There were no non-voting shares as at 30.06.2026.

Percentage of public holding as at 30th June 2026 was 36.80%.
Number of shareholders representing the public holding as at 30th June 2026 was 8,541.
Float adjusted Market Capitalization as at 30th June 2026 was LKR 4,846.75 Mn.

The Company complies with option 4 of the Listing Rules 7.13.1 (i) (a) which requires a minimum Public Holding of 10%.

DIRECTORS' SHAREHOLDING AS AT 30.06.2026

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

		30.06.2026	31.03.2026
Fully paid ordinary shares		**415,481,776**	415,481,776
Net assets per share	**LKR**	**32.41**	29.92
Dividend per share	**LKR**	**0.11**	0.62

Hayleys Fabric PLC

STATEMENT OF FINANCIAL POSITION

Group Audited As at 31.03.26 USD	Company Audited As at 31.03.26 USD		Group Unaudited As at 30.06.26 USD	Group Unaudited As at 30.06.25 USD	Company Unaudited As at 30.06.26 USD	Company Unaudited As at 30.06.25 USD
		ASSETS				
		Non-Current Assets				
46,163,282	26,309,852	Property, plant and equipment	**45,984,704**	45,971,030	**26,512,913**	25,190,530
829,709	194,194	Right of use assets	**826,413**	857,783	**192,191**	200,200
334,276	13,537	Intangible assets	**303,365**	423,005	**9,900**	20,144
-	18,281,412	Investment in Subsidiary	**-**	-	**18,281,412**	18,281,412
10,440,277	-	Goodwill	**10,440,277**	10,440,277	**-**	-
57,767,544	44,798,995		**57,554,759**	57,692,095	**44,996,417**	43,692,286
		Current Assets				
26,400,198	13,333,585	Inventories	**29,485,204**	30,690,409	**16,015,949**	16,561,594
21,263,364	12,254,163	Trade receivables	**22,086,189**	20,276,790	**12,940,994**	12,398,153
371,892	405,520	Other receivables	**348,769**	369,026	**428,140**	434,551
1,699,168	969,530	Advances and prepayments	**1,592,049**	1,713,370	**920,267**	1,095,362
218,944	10,814	Income Tax recoverable	**215,416**	181,240	**10,777**	12,537
6,382,702	4,003,316	Cash and balances with banks	**7,553,408**	7,402,240	**4,691,091**	4,131,001
56,336,268	30,976,928		**61,281,035**	60,633,075	**35,007,218**	34,633,198
114,103,812	75,775,923	**Total Assets**	**118,835,794**	118,325,170	**80,003,635**	78,325,484
		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**	935,795	**935,795**	935,795
20,517,987	17,255,176	Retained earnings	**20,890,438**	20,202,035	**17,752,969**	15,297,667
39,015,543	35,752,732	Total equity attributable to equity holders of the company	**39,387,994**	38,699,591	**36,250,525**	33,795,223
37	-	Non-controlling interest	**37**	109	**-**	**-**
39,015,580	35,752,732	**Total equity**	**39,388,031**	38,699,700	**36,250,525**	33,795,223
		Non-Current Liabilities				
7,275,955	4,460,425	Interest bearing loans and borrowings	**7,934,452**	8,507,915	**3,537,638**	5,434,553
173,466	128,585	Right of use assets- Lease obligations	**171,912**	199,639	**128,585**	131,098
8,230,016	6,711,007	Deferred tax liabilities	**7,619,683**	8,396,182	**5,980,293**	6,437,219
4,455,011	3,690,891	Retirement benefit obligations	**4,308,332**	4,435,204	**3,568,373**	3,723,257
20,134,448	14,990,908		**20,034,378**	21,538,940	**13,214,889**	15,726,127
		Current Liabilities				
26,597,524	13,741,846	Trade and other payables	**31,258,907**	26,857,533	**18,021,450**	13,591,721
2,425,323	21,066	Bank overdraft	**2,118,445**	2,283,256	**-**	892,311
17,148,907	5,373,810	Interest bearing loans and borrowings	**16,745,229**	19,854,717	**6,548,733**	8,134,793
7,924,356	5,127,397	Current portion of long term interest bearing borrowing	**7,637,761**	7,653,755	**4,374,382**	5,024,234
22,943	4,644	Current portion of Right of use assets- Lease obligations	**24,439**	23,968	**6,774**	6,697
350,272	312,789	Amounts due to parent company	**197,637**	281,332	**187,334**	272,047
484,459	450,731	Income Tax Payable	**1,430,966**	1,131,969	**1,399,549**	882,331
54,953,784	25,032,283		**59,413,385**	58,086,530	**30,538,222**	28,804,134
114,103,812	75,775,923	**Total Equity and Liabilities**	**118,835,794**	118,325,170	**80,003,635**	78,325,484

The Statement of Financial Position as at 30th June 2026 and Statements of Profit or Loss and other Comprehensive Income, Changes in Equity and Cash Flow for three months then ended are drawn up from the unaudited financial statements of the Company, it's 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

04th August 2026

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	
year ended 31st March		**Three months ended 30th June**	Three months ended 30th June	
2026 USD		**2026 USD**	2025 USD	*Change % + /(-)*
123,815,391	**Revenue from contracts with customers**	**32,705,222**	34,461,631	*(5)*
(105,373,517)	Cost of sales	**(27,386,498)**	(28,424,697)	*(4)*
18,441,874	**Gross Profit**	**5,318,724**	6,036,934	(12)
716,233	Other operating income	**105,722**	121,330	(13)
(12,591,189)	Administrative expenses	**(3,815,064)**	(3,387,104)	*13*
(793,352)	Distribution expenses	**(231,371)**	(168,875)	*37*
-	Other expenses	**-**	-	-
(2,391,381)	Net financing expense	**(151,705)**	(647,047)	*(77)*
3,382,185	**Profit before tax**	**1,226,307**	1,955,238	*(37)*
(1,305,217)	Income tax expense	**(720,175)**	(660,483)	*9*
2,076,968	**Profit for the year/period**	**506,132**	1,294,755	*(61)*
	Profit for the period attributable to:			
2,077,040	Owners of the parent	**506,132**	**1,294,755**	*(61)*
(72)	Non-controlling interest	**-**	-	-
2,076,968	**Profit for the year/period**	**506,132**	1,294,755	*(61)*
	Other Comprehensive Income not to be reclassified to profit or loss			
41,067	Actuarial gain on defined benefit plans	**-**	-	
(12,320)	Tax effect on actuarial gain on defined benefit plans	**-**	-	
2,105,715	**Total Comprehensive Income, Net of Tax**	**506,132**	1,294,755	
0.005	**Basic / Diluted Earnings per Share**	**0.001**	0.003	

Hayleys Fabric PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Company		Company		
Audited		**Unaudited**	Unaudited	
Year ended 31st March		**Three months ended 30th June**	Three months ended 30th June	
2026 USD		**2026 USD**	2025 USD	*Change % + /(-)*
79,955,199	**Revenue from contracts with customers**	**20,620,251**	22,605,541	*(9)*
(65,103,254)	Cost of sales	**(16,989,940)**	(18,091,533)	*(6)*
14,851,945	**Gross Profit**	**3,630,310**	4,514,008	(20)
602,412	Other operating income	**83,083**	90,458	(8)
(8,046,100)	Administrative expenses	**(2,409,912)**	(2,375,239)	1
(829,837)	Distribution expenses	**(116,234)**	(117,886)	(1)
-	Other expenses	**-**	-	
(1,044,606)	Net financing expense	**44,022**	(306,764)	>100
5,533,814	**Profit before tax**	**1,231,270**	1,804,577	(32)
(1,922,989)	Income tax expense	**(599,796)**	(614,716)	(2)
3,610,825	**Profit for the year/period**	**631,474**	1,189,861	(47)
	Other Comprehensive Income not to be reclassified to profit or loss			
45,178	Actuarial gain on defined benefit plans	**-**	-	
(13,553)	Tax effect on actuarial gain on defined benefit plans	**-**	-	
3,642,450	**Total Comprehensive Income, Net of Tax**	**631,474**	1,189,861	
0.009	**Basic / Diluted Earnings per Share**	**0.002**	0.003	

Hayleys Fabric PLC

STATEMENT OF CHANGES IN EQUITY

Group **For the Period ended 30th June 2026**	**Stated capital USD**	**Revaluation reserve USD**	**Retained earnings USD**	**Shareholders' funds USD**	**Non-Controlling Interest USD**	**Total Equity USD**
Balance as at 1st April 2026	**17,561,761**	**935,795**	**20,517,987**	**39,015,543**	**37**	**39,015,580**
Profit for the period	**-**	**-**	**506,132**	**506,132**	**-**	**506,132**
Total comprehensive income	**-**	**-**	**506,132**	**506,132**	**-**	**506,132**
Transactions with owners, recorded directly in equity						
Dividends to equity holders	**-**	**-**	**(133,681)**	**(133,681)**	**-**	**(133,681)**
Balance as at 30th June 2026	**17,561,761**	**935,795**	**20,890,438**	**39,387,994**	**37**	**39,388,031**
For the Period ended 30th June 2025						
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			1,294,755	1,294,755	-	1,294,755
Total comprehensive income	-	-	1,294,755	1,294,755	-	1,294,755
Transactions with owners, recorded directly in equity						
Write-back of unclaimed dividends	-	-		-	-	-
Dividends to equity holders	-	-	(341,466)	(341,466)	-	(341,466)
Balance as at 30th June 2025	17,561,761	935,795	20,202,035	38,699,591	109	38,699,700

Company **For the Period ended 30th June 2026**	**Stated capital USD**	**Revaluation reserve USD**	**Retained earnings USD**	**Total USD**
Balance as at 1st April 2026	**17,561,761**	**935,795**	**17,255,176**	**35,752,732**
Profit for the period	**-**	**-**	**631,474**	**631,474**
Total comprehensive Income	**-**	**-**	**631,474**	**631,474**
Transactions with owners, recorded directly in equity				
Dividends to equity holders	**-**	**-**	**(133,681)**	**(133,681)**
Balance as at 30th June 2026	**17,561,761**	**935,795**	**17,752,969**	**36,250,525**
For the period ended 30th June 2025				
Balance as at 1st April 2025	17,561,761	935,795	14,449,272	32,946,828
Profit for the period	-	-	1,189,861	1,189,861
Total comprehensive Income	-	-	1,189,861	1,189,861
Transactions with owners, recorded directly in equity				
Dividends to equity holders	-	-	(341,466)	(341,466)
Balance as at 30th June 2025	17,561,761	935,795	15,297,667	33,795,223

Hayleys Fabric PLC

STATEMENT OF CASH FLOW

Group Audited As at 31.03.26 USD	Company Audited As at 31.03.26 USD		Group Unaudited 30.06.2026 USD	Group unaudited 30.06.2025 USD	Company Unaudited 30.06.2026 USD	Company unaudited 30.06.2025 USD
		Cash flows from / (used in) operating activities				
3,382,185	5,533,814	Profit before income tax expenses	**1,226,307**	1,955,238	**1,231,270**	1,804,577
		Adjustments for				
4,128,497	2,274,459	Depreciation on property, plant and equipment	**1,046,473**	1,033,753	**587,701**	567,148
127,902	18,507	Amortization of intangible assets	**30,912**	31,947	**3,640**	4,673
31,371	8,008	Depreciation on lease hold land	**3,296**	3,296	**2,002**	2,002
750,799	601,209	Provision for retiring gratuity	**214,997**	236,667	**175,500**	197,245
(823,603)	(574,048)	Net unreailised gain on translation of foreign currency	**(667,074)**	(227,372)	**(445,577)**	(153,971)
2,426,320	1,085,591	Net finance costs	**515,205**	652,463	**195,690**	326,607
(13,642)	(13,599)	Profit on disposal of property, plant and equipment	**8,318**	-	**(798)**	-
(223,476)	(223,476)	Creditors write back	**-**	-	**-**	-
327,334	27,802	Impairment charged for bad and doubtful debts	**325,450**	6,644	**17,092**	-
72,606	(473,682)	Impairment charged/(reversal) for slow moving inventories	**259,122**	173,625	**92,954**	(33,329)
10,186,292	8,264,584	Operating profit before working capital changes	**2,963,007**	3,866,261	**1,859,475**	2,714,952
(4,807,126)	(1,817,117)	Increase in trade and other receivables	**(1,121,625)**	(3,459,292)	**(726,507)**	(1,964,060)
6,520	153,355	(Increase)/decrease in advances and prepayments	**107,119**	(7,682)	**49,263**	27,523
4,512,992	5,256,508	(Increase)/decrease in inventories	**(3,344,127)**	121,761	**(2,775,318)**	1,588,145
(179,798)	(2,235,387)	Increase/ (Decrease) in trade and other payables	**4,527,132**	(266,673)	**4,174,843**	(2,725,709)
9,718,880	9,621,942	Cash generated from operations	**3,131,505**	254,375	**2,581,756**	(359,149)
(360,664)	(318,594)	Retiring gratuity paid (net)	**(59,610)**	(89,601)	**(48,439)**	(80,468)
(2,794,388)	(1,297,176)	Interest paid	**(602,761)**	(745,709)	**(253,301)**	(380,016)
(2,352,366)	(2,220,024)	Income tax paid	**(366,535)**	(863,195)	**(366,535)**	(762,245)
4,211,462	5,786,148	Net cash flows from operating activities	**2,102,599**	(1,444,130)	**1,913,480**	(1,581,877)
		Cash flows from / (used in) investing activities				
(3,745,505)	(3,284,863)	Purchase and construction of property, plant and equipment	**(877,009)**	(579,973)	**(790,762)**	(518,818)
20,865	19,882	Proceeds from disposal of property, plant and equipment	**798**	-	**798**	-
387,870	220,221	Interest received	**91,862**	98,401	**59,741**	55,578
(3,336,770)	**(3,044,760)**	Net cash flows used in investing activities	**(784,348)**	**(481,572)**	**(730,222)**	**(463,240)**
		Cash flows from /(used in) financing activities				
8,582,605	6,339,605	Proceeds from new term loans	**3,000,000**	210,548	**-**	210,548
(11,762,908)	(8,198,086)	Repayment of term loans	**(2,267,458)**	(2,839,868)	**(1,479,809)**	(1,465,115)
(38,190)	(11,034)	Payment for lease obligations	**-**	-	**-**	-
(970,429)	(2,837,635)	Net movement of import & short term loans	**(403,678)**	1,735,381	**1,174,923**	(76,652)
(1,150,808)	(1,150,808)	Dividend paid to equity holders	**(169,531)**	(483,794)	**(169,531)**	(483,794)
(5,339,730)	(5,857,958)	Net cash flows used in financing activities	**159,333**	(1,377,732)	**(474,417)**	(1,815,013)
(4,465,039)	(3,116,570)	**Net increase/(decrease) in Cash and Cash Equivalents**	**1,477,584**	(3,303,434)	**708,841**	(3,860,131)
8,422,418	7,098,820	**Cash and cash equivalents at the beginning of the year**	**3,957,379**	8,422,418	**3,982,250**	7,098,820
3,957,379	3,982,250	**Cash and cash equivalents at the end of the year/period**	**5,434,963**	5,118,984	**4,691,091**	3,238,690
		Note A				
		Analysis of cash and cash equivalents				
6,382,702	4,003,316	Cash and bank balances	**7,553,408**	7,402,240	**4,691,091**	4,131,001
(2,425,323)	(21,066)	Bank Overdraft	**(2,118,445)**	(2,283,256)	**-**	(892,311)
3,957,379	3,982,250		**5,434,963**	5,118,984	**4,691,091**	3,238,690

Hayleys Fabric PLC

Notes to the Financial Statements

1 The interim financial statements in compliance 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 June 2026.

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 31.03.2026. The presentation and classification of the Financial Statements of the previous year have been amended, where relevant, for better presentation and to be comparable with those of the current year.

4 Directors have authorized the payment of first interim dividend of Rs 0.11 per share on 30th June 2026, amounting to Rs.45.70 Mn, out of the profit from 2026/27. This dividend was paid on 21st July 2026.

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 31.03.26	As at 31.03.26		**As at 30.06.26**	As at 30.06.25	**As at 30.06.26**	As at 30.06.25
LKR '000	LKR '000		**LKR '000**	LKR '000	**LKR '000**	LKR '000
		ASSETS				
		Non-Current Assets				
14,707,622	8,382,320	Property, plant and equipment	**15,721,251**	13,983,928	**9,064,235**	7,662,707
264,345	61,870	Right of use assets	**282,534**	260,929	**65,706**	60,899
106,500	4,312	Intangible assets	**103,714**	128,674	**3,385**	6,128
-	5,824,458	Investment in Subsidiary	**-**	-	**6,250,049**	5,561,023
3,326,272	-	Goodwill	**3,569,322**	3,175,828	**-**	-
18,404,739	14,272,960		**19,676,821**	**17,549,358**	**15,383,375**	**13,290,756**
		Current Assets				
8,411,103	4,248,080	Inventories	**10,080,401**	9,335,716	**5,475,532**	5,037,871
6,774,508	3,904,176	Trade receivables	**7,550,826**	6,167,997	**4,424,267**	3,771,394
118,484	129,199	Other receivables	**119,237**	112,254	**146,373**	130,933
541,355	308,892	Advances and prepayments	**544,290**	521,190	**314,621**	333,198
69,756	3,446	Income Tax recoverable	**73,646**	55,131	**3,685**	5,067
2,033,529	1,275,456	Cash and balances with banks	**2,582,359**	2,251,687	**1,603,790**	1,256,609
17,948,735	9,869,249		**20,950,760**	**18,443,975**	**11,968,268**	**10,535,072**
36,353,474	24,142,209	**Total Assets**	**40,627,581**	**35,993,334**	**27,351,643**	**23,825,829**
		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
298,144	298,144	Revaluation reserve	**319,930**	284,659	**319,930**	284,659
5,305,742	4,629,265	Retained earnings	**5,429,816**	5,203,178	**4,795,094**	4,019,920
4,858,272	4,495,218	Exchange fluctuation reserve	**5,748,027**	4,315,998	**5,310,112**	4,007,396
12,430,351	11,390,820	**Total Equity attributable to equity holders of the company**	**13,465,966**	**11,772,028**	**12,393,329**	**10,280,168**
12	-	**Non-controling interest**	**13**	33	**-**	-
12,430,363	11,390,820	**Total Equity**	**13,465,979**	**11,772,062**	**12,393,329**	**10,280,168**
		Non-Current Liabilities				
2,318,119	1,421,091	Interest bearing loans and borrowings	**2,712,630**	2,588,023	**1,209,448**	1,653,137
55,266	40,967	Right of use assets- Lease obligations	**58,773**	60,728	**43,961**	39,879
2,622,083	2,138,127	Deferred tax liabilities	**2,605,017**	2,554,035	**2,044,543**	1,958,138
1,419,367	1,175,918	Retirement benefit obligations	**1,472,933**	1,349,145	**1,219,955**	1,132,578
6,414,835	4,776,103		**6,849,353**	**6,551,930**	**4,517,906**	**4,783,730**
		Current Liabilities				
8,473,971	4,378,152	Trade and other payables	**10,686,795**	8,169,792	**6,161,173**	4,134,466
772,708	6,712	Bank overdraft	**724,254**	694,544	**-**	271,432
5,463,642	1,712,096	Interest bearing loans	**5,724,859**	6,039,606	**2,238,881**	2,474,523
2,524,700	1,633,589	Current portion of long term interest bearing borrowing	**2,611,198**	2,328,196	**1,495,514**	1,528,322
7,310	1,479	Current portion of Right of use assets- Lease obligations	**8,355**	7,291	**2,316**	2,037
111,597	99,655	Amounts due to parent company	**67,568**	85,578	**64,046**	82,754
154,349	143,603	Income tax Payable	**489,219**	344,334	**478,478**	268,396
17,508,276	7,975,286		**20,312,249**	**17,669,342**	**10,440,408**	**8,761,930**
36,353,474	24,142,209	**Total Equity and Liabilities**	**40,627,581**	**35,993,334**	**27,351,643**	**23,825,829**

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.	***30.06.2026***	***30.06.2025***
	3 months	*3 months*
Statement of Profit or Loss and Other Comprehensive Income	*333.13*	*303.89*
Statement of Financial Position	*341.88*	*304.19*

Hayleys Fabric PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

TRANSLATED INTO LKR

Group		Group		
Year ended 31st March		**Three months ended 30th June**	Three months ended 30th June	
2026		**2026**	2025	*Change %*
LKR '000		**LKR '000**	LKR '000	*+ /(-)*
38,265,146	**Revenue from contracts with customers**	**10,895,091**	10,472,545	*4*
(32,565,685)	Cost of sales	**(9,123,264)**	(8,637,981)	*6*
5,699,461	**Gross Profit**	**1,771,827**	1,834,564	*(3)*
221,352	Other operating income	**35,219**	36,871	*(4)*
(3,891,307)	Administrative expenses	**(1,270,912)**	(1,029,307)	*23*
(245,185)	Distribution expenses	**(77,076)**	(51,319)	*50*
-	Other expenses	**-**	-	
(739,056)	Net financing expense	**(50,538)**	(196,632)	*(74)*
1,045,264	**Profit before tax**	**408,520**	594,177	*(31)*
(403,377)	Income tax expense	**(239,912)**	(200,714)	*20*
641,887	**Profit for the year/period**	**168,608**	393,463	*(57)*
	Profit for the period attributable to:			
641,909	Owners of the parent	**168,608**	393,463	*(57)*
(22)	Non-controlling interest	**-**	-	
641,887	**Profit for the year/period**	**168,608**	393,463	*(57)*
	Other Comprehensive Income not to be reclassified to profit or loss			
12,692	Actuarial gain on defined benefit plans	**-**	-	
(3,807)	Tax effect on actuarial gain on defined benefit plans	**-**	-	
650,772	**Total Comprehensive Income, Net of Tax**	**168,608**	393,463	
1.54	**Basic / Diluted Earnings per Share**	**0.41**	0.95	

Hayleys Fabric PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

TRANSLATED INTO LKR

Company		Company		
Year ended 31st March		**Three months ended 30th June**	Three months ended 3oth June	
2026		**2026**	2025	*Change %*
LKR '000		**LKR '000**	LKR '000	*+ / (-)*
24,710,154	**Revenue from contracts with customers**	**6,869,224**	6,869,598	*(0)*
(20,120,160)	Cost of sales	**(5,659,859)**	(5,497,836)	*3*
4,589,994	**Gross Profit**	**1,209,365**	1,371,762	(12)
186,176	Other operating income	**27,678**	27,489	*1*
(2,486,647)	Administrative expenses	**(802,814)**	(721,811)	*11*
(256,461)	Distribution expenses	**(38,721)**	(35,824)	*8*
-	Other expenses	**-**	-	
(322,835)	Net financing expense	**14,665**	(93,223)	>100
1,710,225	**Profit before tax**	**410,173**	548,393	*(25)*
(594,300)	Income tax expense	**(199,810)**	(186,806)	*7*
1,115,925	**Profit for the year/period**	**210,362**	361,587	*(42)*
	Other Comprehensive Income not to be reclassified to profit or loss			
13,962	Actuarial gain on defined benefit plans	**-**	-	
(4,189)	Tax effect on actuarial gain on defined benefit plans	**-**	-	
1,125,698	**Total Comprehensive Income, Net of Tax**	**210,362**	361,587	
2.69	**Basic / Diluted Earnings per Share**	**0.51**	0.87	