



Over 1,400 workers
lose jobs as NEXT
Garment Factory
shuts down in
Katunayake



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ஆக்கோஷமான தெக்ஸ்ட் நிறுவனத்திற்கு சவால் விடும்
ஊழியர்களான உங்களுக்கு எங்கள் சிரம் தாம்பந்த மரியாதைகள்

Our tribute to you, the employees who
challenges the aggressive Next company

NEXT MANUFACTURING

Katunayake Factory Closure,
Employee Loss & Economic Impact

NEXT

MANUFACTURING (PRIVATE) LIMITED

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Company Overview

NEXT plc is a major United Kingdom-based fashion and home retailer, trading through stores, online channels, international operations and a third-party brand platform. Listed on the London Stock Exchange, NEXT built part of its Sri Lankan manufacturing base at Katunayake within the Free Trade Zone, alongside plants at Andigama and Nawagaththegama, and a sourcing office in Colombo. NEXT Manufacturing's presence in Sri Lanka dates back several decades – press coverage of the 2025 closure variously traces the relationship to the late 1970s or the mid-1990s – making the company one of the country's longer-standing apparel investors.

Group-wide, NEXT is a financially large and consistently profitable business: for the year to January 2026 it reported total Group sales of £7,004 million, statutory revenue of £6,901.3 million, Group profit before tax of £1,158.2 million and surplus cash of £792 million, continuing an unbroken run of revenue and profit growth stretching back through the preceding five reporting years. Its published strategy emphasises customer value, healthy margins, efficient global sourcing and returns on capital, which means an individual factory is judged not simply on whether it can produce goods, but on whether it can do so competitively within NEXT's wider international sourcing network.

At the same time, apparel is Sri Lanka's leading export industry, employing roughly 350,000–400,000 workers across around 400 production sites and historically contributing about half of the country's total export revenue. NEXT's strong global position and Sri Lanka's dependence on apparel exports meant that any decision NEXT took about its Sri Lankan footprint carried consequences well beyond the company's own balance sheet.

Background: The 2025 Katunayake Closure and Context

On 19 May 2025, NEXT Manufacturing announced the immediate closure of its Katunayake production plant, affecting 1,416 employees, while its Andigama and Nawagaththegama operations (NMA 2, NMA 3 and NMA Cutting) and its Colombo sourcing office continued unaffected. NEXT Manufacturing's Director, David Reay, told staff and the press that the plant had remained unprofitable for years and that “there is no prospect of this changing,” and that considerable effort and alternative options had been explored before the decision was taken.

Officially, the closure was framed by the company purely as a cost and viability issue. In reality, independent Sri Lankan media, the Ministry of Labour and international labour-rights organisations – including the Clean Clothes Campaign, Labour Behind the Label, UNISON and the Business and Human Rights Resource Centre – have documented a second, contested layer to the story. They report that Katunayake was NEXT's only Sri Lankan factory with a recognised trade union, the Free Trade Zones & General Services Employees Union (FTZ&GSEU), and an active collective bargaining agreement; that the union's three-year agreement obliged NEXT to consult before workforce reductions and that this consultation did not take place; and that Sri

Lanka's Acting Labour Minister told Parliament the company had not obtained the Labour Department clearance required before terminations of this scale.

Workers described being informed abruptly, with some accounts reporting notice delivered by WhatsApp message and the factory gates found locked the next morning. Sixteen workers who declined to sign voluntary resignation letters filed a complaint with the Labour Commissioner; by September 2025, campaigners reported the company had stopped paying even the basic wages of this group while the inquiry remained open. Critics have also pointed out that the closure came shortly after NEXT approved shareholder dividends and ahead of further upgrades to its annual profit forecast – timing that does not prove the cost explanation was false, but that sits uneasily alongside it.

This ban-style tension – a stated efficiency rationale set against independently documented process and labour-relations concerns – is the defining feature of the case, in much the same way that Sri Lanka's 2021 agrochemical ban combined a stated environmental rationale with an underlying economic driver. Neither evidence stream disproves the other: a plant can be genuinely loss-making and still be closed in a way that breaches labour-relations obligations.

Impact on NEXT's Operations (2022–2026)

Financial Performance

NEXT does not publish a separate Katunayake income statement, so plant-level profitability rests on the company's own public statement rather than on independently verifiable accounts. Group-level results, however, are fully disclosed and tell a consistent story of financial strength through the closure period. Total Group sales rose 10.8% to £7,004 million and statutory revenue rose 12.8% to £6,901.3 million in the year to January 2026. Cost of sales rose 11.3% to £3,847.5 million, slightly behind revenue growth, so gross profit rose faster still (+15.3%) and statutory gross margin improved from roughly 43.2% to 44.1%. Statutory profit before tax rose 20.8% to £1,192.6 million, and Group profit before tax rose 14.5% to £1,158.2 million, while surplus cash rose 18.4% from £669 million to £792 million.

Extending the comparison back five years shows this was not a one-off: statutory revenue, gross profit and statutory profit before tax rose in every year from January 2022 to January 2026, including through the 2022 Sri Lankan currency and inflation crisis that also raised costs at Katunayake. Over the period, statutory revenue grew at a compound annual rate of roughly 10.5%, and statutory profit before tax nearly doubled, from £823.1 million to £1,192.6 million.

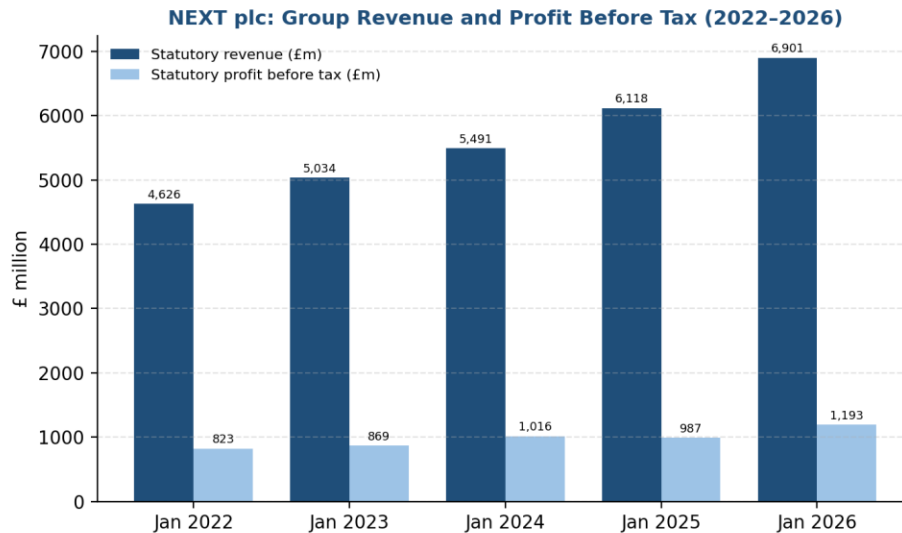


Figure 1. NEXT plc Group statutory revenue and profit before tax, Jan 2022–Jan 2026 (£m). Compiled from NEXT plc's published annual results.

The picture this leaves is unambiguous at Group level: NEXT was financially strong and improving across every headline metric in the year the Katunayake plant closed. A growing, cash-generative Group can still rationally close a loss-making plant to concentrate capital where returns are stronger – so the Group figures do not disprove NEXT's unprofitability claim about Katunayake – but they do rule out the closure being driven by weakness at Group level, and they give critics grounds to argue that a small, unionised factory's costs were an easy target relative to the scale of Group profit.

Employment and Productivity Impact

Government figures given to Parliament confirm NEXT employed 2,825 people across four Sri Lankan units at the time of the announcement. The redundancies were concentrated almost entirely in Katunayake Manufacturing (1,434 employees reduced to 93), with smaller reductions in Katunayake Embellishment and Product Development, while the 1,149 employees at the Andigama/Nawagaththegama operations were entirely unaffected.

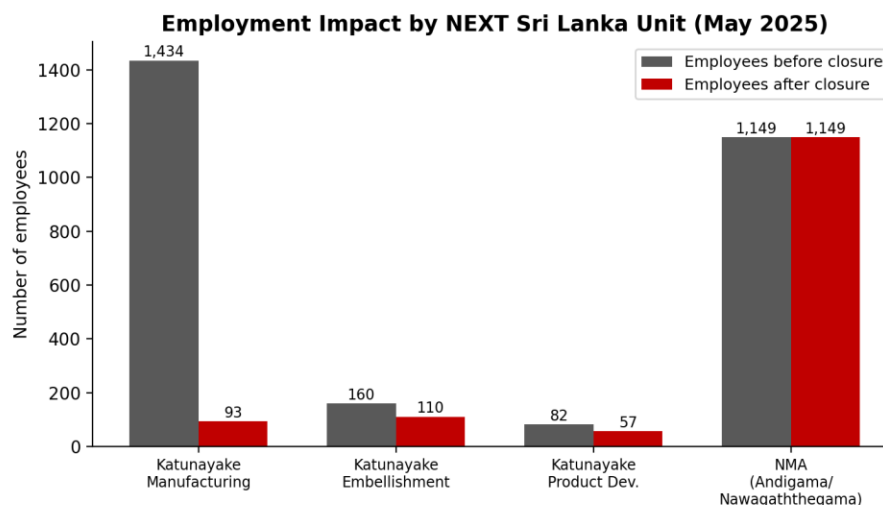


Figure 2. Employment impact by NEXT Sri Lanka unit, before and after the May 2025 closure. Source: Apparel Resources, 22 May 2025; Newswire.lk, 22 May 2025.

NEXT stated it would compensate affected staff according to Sri Lankan labour law, and the Ministry of Labour confirmed the company agreed to fully compensate all 1,416 redundant employees, including statutory gratuity and Employees' Provident Fund payments, under the Termination of Employment of Workmen (Special Provisions) Act, with a reported compensation cap of approximately LKR 2.5 million (about US\$8,336) per worker. Some of those affected had worked at the plant for over 30 years, so the closure also risks dispersing apparel manufacturing skills that took decades to build.

On the cost side, the closure occurred against genuine, sector-wide pressure: Sri Lanka's national minimum wage rose 40% to LKR 17,500 in March 2024 (with the apparel sector's own agreed minimum, including allowances, reaching roughly LKR 24,000), electricity tariffs were revised repeatedly through 2022–2025 including a further 15% increase from June 2025, and apparel-specific producer prices rose 9.1% year-on-year in January 2026, the largest increase among manufacturing sub-sectors that month. This context makes a genuine cost-competitiveness problem at plant level plausible, without on its own proving that it was the primary driver at Katunayake specifically.

Stakeholder Responses

Government

Sri Lanka's Acting Labour Minister, Mahinda Jayasinghe, told Parliament that the Labour Department had not received the prior notice required before terminations of this scale, and undertook to convene discussions between the company, the union and the Board of Investment. The government's position therefore combined an inquiry into the process followed with an acknowledgement, echoed in later commentary, that Sri Lanka's rising cost base – wages,

electricity and imported inputs – was making labor-intensive manufacturing progressively less competitive nationwide.

Workers and Trade Unions

The FTZ & General Services Employees Union said publicly that its three-year collective agreement obliged NEXT to consult before workforce reductions, and that this did not happen before the 19 May announcement. Multiple labour-rights sources allege workers were asked to sign voluntary resignation letters to receive compensation – a process campaigners describe as a way of avoiding the legal requirements attached to a formal mass termination – and that sixteen workers who refused to resign had their basic wages stopped while their Labour Commissioner complaint remained open, months after the closure. As one rice grower said of a very different Sri Lankan crisis in 2021, hardship on this scale prompts public protest, and Katunayake workers and campaigners have continued to press NEXT publicly through 2025.

Shareholders and Investors

There is no evidence that NEXT's shareholders were financially harmed by the closure; on the contrary, the closure coincided with a period of rising Group profitability, continued dividends, and upward revisions to NEXT's own annual profit forecast. Union commentary has used this same fact critically – asking, as one November 2025 UNISON statement put it, when workers might see a share of record profits – turning a sign of shareholder confidence into a point of reputational pressure on the company.

Political Impact

Sri Lanka's political response to the closure combined regulatory scrutiny with limited concrete action. The Acting/Deputy Labour Minister, Mahinda Jayasinghe, told Parliament the Labour Department had not received the prior notice required before terminations of this scale, and committed to holding discussions with NEXT management, the FTZ&GSEU and the Board of Investment (BOI) – the state body responsible for the tax concessions that originally attracted NEXT's investment into the Katunayake Free Trade Zone. However, commentators have noted that these discussions focused mainly on compensation arrangements rather than on reversing or delaying the closure itself, and the FTZ&GSEU's general secretary publicly rejected the company's justification, describing the decision as a breach of the collective agreement carried out without consultation. This illustrates a broader tension in Sri Lanka's investment climate: government bodies that grant BOI incentives to attract foreign manufacturers have comparatively limited leverage once an investor decides to scale back, since compensation and procedural compliance can be enforced after the fact, but the underlying closure decision itself cannot easily be reversed.

The closure also sits within a wider period of political and trade-policy uncertainty for Sri Lanka's apparel sector. In April 2025, the United States announced a 44% reciprocal tariff on Sri Lankan exports as part of the Trump administration's global tariff policy, later revised down to 30% in July and to 20% from August 2025 following negotiations. Because apparel accounts for a large share

of Sri Lanka's exports to the US and the sector supports roughly 350,000 direct jobs, this tariff uncertainty added a further layer of cost and demand pressure across the industry during the same period as the Katunayake closure, independent of NEXT's own stated wage and energy cost concerns. While there is no evidence directly linking NEXT's decision to the US tariff announcement, the coincidence of timing illustrates how domestic labour-cost pressures and international trade policy combined to create a particularly difficult operating environment for Sri Lankan apparel manufacturers in 2025.

Sector Context: The Wider Sri Lankan Apparel Industry

NEXT's closure did not occur in isolation. Sri Lanka's apparel exports fell from US\$5.6 billion in 2022 to US\$4.53 billion in 2023 during the country's broader economic crisis, before recovering to roughly US\$4.76 billion in 2024 and US\$5.02 billion in 2025 – evidence that the sector as a whole was recovering even as one factory contracted. Other manufacturers faced the same rising minimum wage, electricity tariffs and input costs documented above, and industry and academic sources describe a sector-wide push toward lean manufacturing, selective automation and Industry 4.0 adoption as the main competitive response available to Sri Lankan apparel producers, rather than plant closure. The Ceylon Chamber of Commerce and manufacturing associations have repeatedly warned that tariff volatility directly erodes export competitiveness for energy-intensive manufacturers across the industry, not just at NEXT.

Seen against this backdrop, NEXT's decision to close its only unionised Sri Lankan factory – rather than pursue the cost-reduction and efficiency measures other manufacturers in the same sector were adopting – is what has drawn the most scrutiny from labour-rights groups, since it suggests a choice between competing responses to a shared industry problem rather than an unavoidable outcome forced on NEXT alone.

Corporate Response and Resilience Strategies

NEXT's own response to the crisis centred on containment and continuity rather than sector-wide reform. The company confirmed that its embellishment and product-development units at Katunayake, its Andigama and Nawagaththegama plants, and its Colombo sourcing office would all continue operating, signalling a restructuring of its Sri Lankan network rather than a full exit from the country. This diversified, multi-factory structure allowed NEXT to close one loss-making plant with immediate effect while keeping the rest of its Sri Lankan supply chain – and therefore its wider sourcing commitments to buyers – intact.

On compensation, NEXT committed to statutory payments, gratuity and EPF for all 1,416 redundant workers and stated it would help affected staff find alternative local employment through contact with other production sites, a commitment the Ministry of Labour confirmed. Financially, the Group's strong and rising cash generation – surplus cash of £792 million,

underlying cash generation of £714 million – meant NEXT had the resources to keep funding Katunayake had it chosen to; the closure therefore reflects a capital-allocation choice about where to deploy resources across a global sourcing network, not an inability to finance the plant.

What is largely absent from NEXT's public response is evidence of the kind of proactive, plant-level cost-reduction programme – lean manufacturing, selective automation, energy-efficiency investment – that comparable Sri Lankan apparel manufacturers have pursued as an alternative to closure. NEXT has not published data confirming whether such options were evaluated at Katunayake specifically before the decision was taken, which is precisely the gap that has allowed the labour-relations critique in this case to remain unresolved rather than settled by the company's own account.

SWOT Analysis

The case can also be summarised through a SWOT lens, drawing together the financial, operational and stakeholder evidence discussed above:

Strengths	Weaknesses
Diversified multi-plant network in Sri Lanka (Andigama, Nawagaththegama, Colombo sourcing) that continued operating unaffected by the closure; strong, consistently growing Group financials (£7,004m sales, £1,158.2m profit before tax); long-standing brand relationship with Sri Lanka dating back decades.	No plant-level financial transparency, so profitability claims cannot be independently verified; abrupt, reportedly non-consultative closure process that breached the union's collective bargaining agreement; reputational exposure from international labour-rights campaigns (Clean Clothes Campaign, Labour Behind the Label, UNISON).
Opportunities	Threats
Adopting lean manufacturing (value-stream mapping, 5S) and selective automation as an alternative to future closures; positioning Sri Lankan operations toward higher-value, higher-skill manufacturing; strengthening ESG credentials and stakeholder trust through proactive consultation and transparency reforms.	Sector-wide cost pressure from rising minimum wages, electricity tariffs and input prices; volatile US trade policy, including the 2025 tariff escalation on Sri Lankan exports; continued scrutiny from trade unions, government bodies and international labour-rights organisations that could affect NEXT's reputation and future investment climate.

Recommendations

- Establish Early-Warning Plant KPIs

Monitor unit cost, labour productivity, machine utilisation, defect rates, energy per unit, overtime, absenteeism, downtime and plant contribution margin on a monthly basis. This will help management identify declining plant performance and take corrective action before the operation becomes economically unviable.

- Adopt Lean Manufacturing Before Considering Closure

NEXT should consider value-stream mapping, 5S and waste-reduction methods as early responses to increasing unit costs. These approaches can improve productivity and reduce unnecessary activities, production delays and waste before a closure decision is considered.

- Build Employee Skills and Plan for Just Transition

Continuous training should be provided in machine operation, quality management, digital systems and lean production. If redundancies become unavoidable, affected employees should receive structured retraining and job-placement support to reduce the negative impact of job losses and preserve valuable skills.

- Reform Consultation and Communication Practice

Before implementing any future restructuring, the company should obtain the necessary Labour Department clearance and complete collective-bargaining consultation before making announcements. Resignation letters should not be used as a substitute for a formal and lawful termination process.

- Strengthen Supply-Chain Resilience

NEXT should maintain a diversified sourcing network while continuously monitoring total landed cost, quality, lead time, labour standards and environmental performance across its Sri Lankan operations. This would strengthen resilience and reduce the risk associated with dependence on a single production location.

- Move Toward Higher-Value Manufacturing

Sri Lankan apparel operations should increasingly compete through quality, design support, production speed and technical capabilities rather than relying mainly on low-cost production. Moving towards higher-value manufacturing can support stronger competitiveness and long-term sustainability.

- Improve Plant-Level Financial Transparency

NEXT should introduce disaggregated financial reporting for each Sri Lankan production unit (Katunayake, Andigama, Nawagaththegama), rather than relying solely on Group-level consolidated accounts. Currently, plant-level profitability claims – such as the stated unprofitability of Katunayake – cannot be independently verified, since no separate income statement is published per facility. Greater transparency at the plant level would allow stakeholders such as unions, government and investors to verify closure justifications independently rather than relying on company statements alone, enable earlier identification of underperforming units through comparable, auditable data across plants, and strengthen NEXT's own credibility in future

restructuring decisions by closing the gap this case study identifies between the company's account and independent evidence.

Conclusion

The Katunayake closure illustrates how financial performance and stakeholder responsibility can point in different directions inside the same case. NEXT plc's Group results for the year to January 2026 – £7,004 million in sales, £1,158.2 million in profit before tax and £792 million in surplus cash, continuing five years of unbroken growth – show a financially strong parent company operating in a genuinely cost-pressured Sri Lankan manufacturing environment of rising wages, electricity tariffs and input prices. On the company's own account, the Katunayake plant had nonetheless been unprofitable for years with no realistic prospect of recovery, a plausible plant-level story given that sector-wide cost context.

At the same time, independent and trade-union evidence indicates the closure of NEXT's only unionised Sri Lankan factory was carried out without the consultation required under its own collective bargaining agreement, that workers were reportedly pressured to sign resignation letters, and that a wage dispute affecting workers who declined to resign remained unresolved months later. These two evidence streams are not mutually exclusive: a plant can be genuinely loss-making and still be closed in a way that breaches labour-relations obligations. Compared with the wider sector's preference for lean manufacturing and efficiency investment over closure, NEXT's approach at Katunayake stands out as the more abrupt option – one that protected Group profitability and supply-chain continuity, but at a reputational and labour-relations cost that remains, on the public record, unresolved.

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Appendix

Note on evidence limits: figures on plant-level Katunayake profitability, specific cost breakdowns and the substance of NEXT's internal review process are based on the company's own public statement and could not be independently verified from public financial disclosures. Where this report distinguishes between the company's account and independent or trade-union evidence, it does so explicitly rather than presenting either side as settled fact.

NEXT PLC

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

4. Staff Costs and Key Management Personnel

Total staff costs were as follows:

	53 weeks to 31 January 2026 £m	52 weeks to 25 January 2025 £m
Wages and salaries	1,091.2	1,016.3
Social security costs	129.2	86.3
Other pension costs	25.8	25.5
	1,246.2	1,128.1
Share-based payment expense - equity settled	41.6	35.9
Share-based payment expense - cash settled	0.3	0.2
Total	1,290.1	1,164.2

Share-based payments comprise Management, Sharesave and Share Matching Plan options and LTIP share awards, details of which are given in Note 26.

Total staff costs excluding share-based payment expense by business segment were made up as follows:

	53 weeks to 31 January 2026 £m	52 weeks to 25 January 2025 £m
Retail stores, Online (UK and International) and NEXT Finance	1,077.4	965.3
Total Platform	116.4	113.8
Other business activities (all other segments)	52.4	49.2
Total	1,246.2	1,128.3

	Average employees		Full-time equivalents	
	2026 Number	2025 Number	2026 Number	2025 Number
Retail stores, Online (UK and International) and NEXT Finance	41,676	42,028	26,284	26,139
Total Platform	4,443	4,771	2,601	2,852
Other business activities (all other segments)	2,708	3,944	2,704	3,940
Total	48,827	50,743	31,589	32,931

Included within "Total Platform" staff costs and employee numbers are the Reiss, Joules and FatFace subsidiaries.

The aggregate amounts charged in the financial statements for key management personnel (including employer's National Insurance contributions), being the directors of NEXT plc, were as follows:

	53 weeks to 31 January 2026 £m	52 weeks to 25 January 2025 £m
Short term employee benefits	10.6	9.1
Share-based payments	5.5	3.8
Total	16.1	12.9

Directors' remuneration is detailed in the Remuneration Report.

SALES AND PROFIT GUIDANCE FOR 2026/27

Guidance for the year ahead is summarised in the table below.

We expect full price sales to increase by +4.5%. A further breakdown of this guidance is provided on the following page, by half and by geography. Guidance for total Group sales growth of +4.2% is lower than full price sales growth of +4.5%, mainly due to markdown sales not growing as quickly.

We anticipate that pre-tax profit will be £1,210m, up +4.5%, with EPS growth of +5.8%, assuming we complete £500m of share buybacks.

Guidance for the full year 2026/27 (52 weeks vs 52 weeks)

	Full year (e)	% Versus 2025/26
NEXT full price sales	£5.9bn	+4.5%
Total Group sales (inc. markdown & investments)	£7.3bn	+4.2%
NEXT Group profit before tax	£1,210m	+4.5%
Post-tax EPS	787.3p	+5.8%

Note on share buybacks

In our previous guidance, issued in January, we had assumed no share buybacks, because the share price had consistently remained above our buyback price limit in recent months. Since February, we have been able to spend £196m on share buybacks at an average share price of £126.52. Based on our latest profit guidance, our price limit for share buybacks has increased from £128 to £131.

See page 56 for further details on share buybacks.

NEXT PLC

PART FOUR RETAIL STORES, ONLINE, FINANCE, INVESTMENTS, TOTAL PLATFORM & OTHER BUSINESS

NEXT RETAIL STORES

HEADLINES

Sales were ahead of last year but profits were down, mainly as a result of the increase in wage costs driven by higher National Minimum Wage and National Insurance. The combined effect of these changes was a 13% increase in the cost of part-time entry level wages, and a £25m hit to the Retail Stores' P&L.

- Full price sales up +3.5% versus last year, total sales (including markdown sales) up +2.4%.
- Like-for-like¹⁹ full price sales up +2.3%, with +1.2% coming from new space.
- Retail Stores' profit²⁰ £193m, down -5.0%.
- Retail Stores' margin 10.2%, down -0.8%.

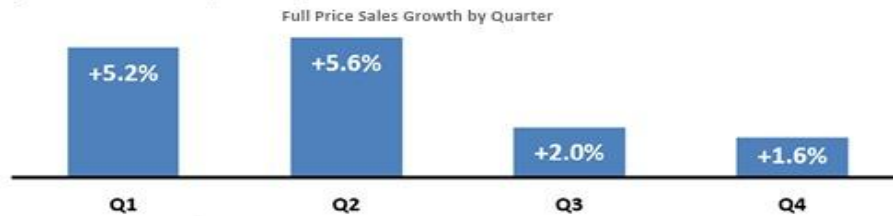
SUMMARY OF RETAIL STORES' SALES AND PROFIT

The table below summarises the sales and profit of our Stores. Please note that we include the cost of lease interest within Retail Store profitability.

£m	Jan 2026	Jan 2025	Var %
Total sales	1,893	1,849	+2.4%
Operating profit	226	237	- 4.4%
Lease interest charge	(33)	(33)	- 0.5%
Retail Stores profit	193	204	- 5.0%
Retail Stores margin %	10.2%	11.0%	

A very strong Spring Summer Season

The graph below shows full price sales growth by quarter. We believe that the overperformance of the first half was the result of unusually warm weather and competitor disruption.



¹⁹ Like-for-like sales growth excludes the impact of store closures, openings and refits.

²⁰ Profits and margins in this section are given after deducting Retail lease interest costs of £33m. This is the proportion of the Group's total lease interest (£49m) attributable to Retail Stores.

CONTROLLING COSTS TO DELIVER GROWTH

The challenge for fixed costs

The need to control fixed costs to fund growth in marketing presents a tension: we must continue to invest in the people and infrastructure needed for growth, but ensure that those costs grow more slowly than sales.

And although the net margins for the Group have improved over the last twenty years, some of our 'fixed' costs have risen considerably faster than sales (see table below). So the assumption that we can get leverage over them going forward is far from guaranteed.

Central overheads as a % of sales	2005/06 20 years ago	2015/16 10 years ago	2019/20 6 years ago	2025/26 Last year
Technology ¹	1.1%	1.6%	2.3%	3.1%
Product	1.0%	1.2%	1.4%	1.8%
Finance, HR and Legal	0.5%	0.6%	0.7%	0.8%
TOTAL	2.6%	3.4%	4.4%	5.7%

There are good reasons for increasing investment...

The increase in investment in all these overheads has driven growth. For example, the move online has allowed us to dramatically increase the breadth of NEXT's ranges – managing all that additional choice requires additional people. We have also built new product teams to manage third-party brands, and to develop new WOBL brands.

The growth of our Online business has required a step change in our investment in technology – from the platforms that serve our websites to the systems that manage our product data. And in many instances IT reduced other costs, for example our websites eliminated £65m of catalogue costs. And the more complex our business becomes, the more finance professionals we need to ensure that growth remains profitable.

And net margins have moved forward...

Other cost savings and productivity gains have paid for the increases in the table above and over the last twenty years Group net margins have increased from 14.5% in 2005/06 to 16.5% last year.

Going forward we need fixed costs to remain fixed

If we are to have the best chance of success going forward, we must do more to ensure our fixed costs reduce as a percentage of sales; only then will we be able to maximise the opportunity for marketing to drive growth.

To be clear, in a growing business that does not necessarily mean cutting costs – it means ensuring that costs grow less than sales. It means wise investment, careful cost control and improved productivity. Our ambition is that all our 'fixed' costs reduce over time as a percentage of revenue.

Answers are at hand

This need to control our central costs comes at a time when opportunities to improve productivity abound. The work we have done over five years to modernise our major software applications and make our data more usable, positions us to harness the potential for AI to improve productivity in virtually every area of the business.

¹ Technology cash costs (revenue costs less depreciation plus capex).



Sudden closure of NEXT Garment Factory in Katunayake FTZ leaves over 1,400 jobless



Read Full Report.

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[Sudden closure of NEXT Garment Factory in Katunayake FTZ leaves over 1,400 jobless - LNW Lanka News Web](https://lankanewsweb.net/)



Sudden closure of Katunayake garment factory leaves 1,400 workers unemployed

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[Sudden closure of NEXT Garment Factory in Katunayake FTZ leaves over 1,400 jobless - LNW Lanka News Web](https://lankanewsweb.net/)

NEXT factory closure - management assures compensation, job assistance

May 23, 2025 at 3:20 PM



Deputy Labour Minister Mahinda Jayasinghe told Parliament today that the management of the closed Katunayake apparel factory has pledged to help affected employees secure new jobs, primarily in nearby factories.

He said that while 1,416 workers are expected to lose their jobs, 1,900 job offers have already been received, with the intervention of the NEXT apparel management.

The factory management has also agreed to provide compensation beyond the legal requirement under the Termination of Employment of Workmen Act, the Deputy Minister said.

Employees with less than one year of service will receive two months' salary; those with one to five years will get three months, and others will be compensated based on their length of service, the Deputy Minister revealed.

Jayasinghe added that the decision to close the factory was a business decision made by the management and was not influenced by the government or the factory's employees. "According to the management, from 2019 to 2025 the factory incurred losses amounting to nearly USD 10 million," he said.

The Deputy Minister said, further discussions will be held with the factory management, the BOI and employees. (Newswire)

<https://www.newswire.lk/>

High production cost shuts NEXT Manufacturing at Katunayake FTZ 1,341 left unemployed



22 May 2025 09:46 am Views - 245 0 Bookmark



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The company stated that the plant had been unprofitable for several years and, despite efforts to resolve the situation, it could no longer be made economically viable

NEXT Manufacturing, a key player in Sri Lanka's apparel sector, has announced the immediate closure of its Katunayake Production Plant, citing unsustainable operating costs.

The move, revealed in an official statement on May 19, 2025, has resulted in 1,341 job losses—marking one of the largest industrial layoffs in recent years.

The company stated that the plant had been unprofitable for several years and, despite efforts to resolve the situation, it could no longer be made economically viable.

This decision comes after careful consideration and evaluation of all alternative options, according to the company.

While the manufacturing plant is shutting down, NEXT's other operations in the Katunayake Free Trade Zone including the Embellishment and Product Development facilities will continue with reduced staff. Manufacturing operations in Andigama and Nawagarthibegama will remain unaffected.

In response to the layoffs, NEXT has committed to offering enhanced severance packages, including a minimum of two months' pay in addition to statutory entitlements.

Furthermore, the company will also assist affected employees in finding alternative employment through coordination with local production sites.

Meanwhile, a senior official of the Board of Investment told Daily Mirror that the company had informed the closure on May 19.

"We are contemplating taking necessary actions for informing us at the last minute," the official added.

[High production cost shuts NEXT Manufacturing at Katunayake FTZ 1,341 left unemployed - Front Page | Daily Mirror](#)

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2025

NEXT SHUTS DOWN ITS ONLY UNIONISED FACTORY IN SRI LANKA AFTER POSTING £1.08 BILLION PROFIT FORECAST

2 JUNE 2025

NEXT shuts down its only unionised factory in Sri Lanka after posting £1.08 billion profit forecast

Joint statement from Free Trade Zones & General Service Employees Union, Clean Clothes Campaign, War on Want, and Labour Behind the Label in response to NEXT's closure of the Katunayake factory in Sri Lanka:

While NEXT PLC celebrates another boost to its annual profit forecast — now expected to hit £1.08 billion this year — over 1,400 of its employees in Sri Lanka are facing a brutal reality: they've been sacked via WhatsApp.

On the 19th of May, just four days after NEXT's AGM approved shareholder dividends, the company abruptly shut down its only directly owned factory with a recognised trade union at NEXT Manufacturing Ltd (NML) Katunayake, without proper notice, without consultation, and in blatant violation of Sri Lankan labour law (Section 2 of the Termination of Employment of Workmen (Special Provisions) Act) and the OECD tripartite declaration on Multinational Enterprises. The impacted employees, some of whom had worked at the factory for over 30 years, were informed of the decision via WhatsApp, and we have received reports that some were pressured to sign letters of resignation after the closure was announced as they were falsely informed that doing so would ensure their compensation package.

This facility in Katunayake is where workers, through union representation with the Free Trade Zones & General Services Employees Union (FTZ & GSEU), have secured safer and better working conditions, including better pay and a significant decline in instances of sexual harassment. It is also the only factory NEXT has chosen to close, despite operating two other non-unionised factories nearby. The implications are clear: this is union-busting dressed up as business strategy.

Since the announcement of the decision, NEXT has offered contradictory justifications for the closure — from "high production costs" to "declining orders" to "higher wages". As NML is a fully owned subsidiary of NEXT PLC, NEXT owns this Katunayake facility and therefore has significantly more control over production than is typical in the usual brand-supplier model, further calling these opaque excuses into question. The truth is simple: this is the only unionised factory with better wages for workers, and it's the only one being shut down.

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JAAF DENOUNCES PUCSL-APPROVED 66% ELECTRICITY TARIFF HIKE [PRESS RELEASE]

February 22, 2023

- JAAF is perplexed by PUCSL overlooking the industry's submissions and cautions.
- Current tariff increase based on speculative increasing demand, despite trends showcasing reduced demand.

The Public Utilities Commission (PUCSL) granted approval to a 66% electricity tariff hike effective 15th February 2023, resulting in exponential increases in costs in the apparel industry, which in turn threatens the continuity of operations, competitiveness and sustainability of a USD 5.5 billion industry, which remains the backbone of Sri Lanka's economy. The current increase is a further 31% with overall increase of 165% since June 2022. This translates to an increase in manufacturing costs of close to 5% just on electricity.

The Joint Apparel Association Forum (JAAF) is perplexed and surprised that the written and oral submissions presented by the industry on tariff hikes to the PUCSL public consultation have simply been overlooked. It discerns that the approved tariff hike was effected devoid of stakeholder consensus and done simply as a tick-box exercise to concede to legal processes.

The following are the industry-relevant cautions and proposals submitted by the Secretary General of JAAF Yohan Lawrence at the PUCSL public consultation:

<https://www.srilankaapparel.com/>



Redundancies and compensation

In total, 1,416 workers will lose their jobs as a result of the closure. NEXT has pledged to pay affected employees a severance package above the statutory minimum, with a cap of LKR 2.5 million based on years of service. Departing workers will also receive payments covering the remainder of May, any outstanding holiday pay, bonuses, and gratuity.

The company also said it will assist workers in finding alternative employment and has already begun contacting other manufacturers to explore redeployment options.

Although the Katunayake Production Plant is shutting down, NEXT confirmed that its other Sri Lankan operations will continue. The Embellishment and Product Development Plants, also located in Katunayake, ~~will remain open~~ with a

[NEXT shuts Katunayake plant after nearly five decades, over 1,400 workers made redundant | Tamil Guardian](#)

“This is an issue unique to them. It is the result of the collective agreement the company had entered into, which forced wages higher and higher. Even this year, when most companies in the Katunayake FTZ provided a Rs. 3,000 wage increase, Next Manufacturing was compelled to give a Rs. 5,000 increase,” he said.

<https://www.themorning.lk/>

The 20 percent increase in container transport charges that came into effect yesterday has triggered concern across Sri Lanka's export supply chain, with the industry stakeholders warning of rising logistics costs, weakened competitiveness and broader inflationary pressures.

<https://www.themorning.lk/>

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BUSINESS

Sri Lanka's NEXT Manufacturing problem seems to be collective agreement: Minister



Thursday May 22, 2025 2:35 pm

ECONOMYNEXT - The closure of the sewing division of NEXT Manufacturing, a foreign owned apparel factory, in Katunayake seems to be linked to a collective agreement which is not found in other factories, Industries Minister Sunil Handunettige said.

The entire apparel industry is not about to close down, he said.

"They have closed the sewing division because it is not profitable," Minister Handunettige told parliament.

"There is a problem there. There is a collective agreement with a certain union. This particular collective agreement with the union is not found in all factories in the garment industries. This is something they have devised."

Minister Handunettige said he will inquire about the required procedures and approvals from the Labour Ministry and the BOI the compensation.

"They have closed it because one division is unprofitable," Minister Handunettige said.

"This is a problem. We have to find a solution. Did they talk with the government? As the Enterprise Minister or Industries Minister they did not talk to me."

<https://www.newswire.lk/>



- **NEXT will continue with operations at two of its other plants in Andigama and Nawgaththegama as well as Colombo sourcing office and operations**

	Current Workforce	Planned Redundancies	Remaining Workforce
Katunayake Manufacturing	1,434	1,341	93
Katunayake Embellishment	160	50	110
Katunayake Product Development	82	25	57
NMA Operations	1,149	0	1,149
	2,825	1,416	1,409

Source: NEXT Manufacturing

Longstanding apparel manufacturer and buyer NEXT has announced the closure of its Katunayake production unit with immediate effect citing high operating cost.

The closure will result in 1,416 redundancies overall. Despite shutting down the plant at Katunayake Export Processing Zone, NEXT will continue operations at two of its other plants in Andigama and Nawgaththegama. The embellishment and product development plants, which are also based in the Katunayake Free Trade Zone, will remain operational but



[NEXT shuts Katunayake plant after nearly five decades, over 1,400 workers made redundant | Tamil Guardian](#)



- Total exports rose 5.6% YoY to an estimated US \$ 17.25bn
- Merchandise exports increased 6.32% to US \$ 13.58bn in 2025
- Apparel and textiles remained dominant contributor, with earnings rising 5.34% to US \$ 4.91bn
- Services exports expanded 2.79% to US \$ 3.76bn
- Shipments to EU climbed 12.2% to US \$ 1.59bn, while exports to US and UK reached US \$ 1.96bn and US \$ 688.5mn

- **Over 1,200 Katunayake FTZ staff accept compensation; 200 continue to resist shutdown**
- **Union claims closure was driven by anti-union motives rather than financial losses**
- **Company argues Katunayake factory had been running at a loss since 2018**
- **Payouts exceeded legal entitlements, but cannot force reopening: Labour Ministry**

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“This has been a very difficult decision for the company and has been taken after exploring all alternative options,” David Reay, Next’s director of manufacturing, said in a statement to local news outlets.

“At the heart of this decision is the increasingly high operating cost of the Katunayake Manufacturing Plant.

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“For some years now, the plant has been unprofitable, and despite our considerable efforts to rectify the situation, we have been unable to make the factory economically viable. Recently, it has become clear that there is no prospect of this changing.”

Insights

- *Sri Lanka's year-end review 2025 highlights a turbulent year for its apparel-led export economy, dominated by prolonged tariff negotiations with the US and rising domestic pressures.*
 - *While successive duty cuts provided partial relief, uncertainty over market access squeezed margins and threatened employment.*
 - *Studies warned that tariff-driven cost pressures could put thousands of apparel jobs at risk.*
-

Sri Lanka's year-end review for 2025 reflects a year shaped by intense trade negotiations, mounting cost pressures, and rising labour tensions within its export-oriented apparel sector. The country's engagement with the US over tariffs emerged as a defining theme, with Colombo navigating successive duty revisions to protect an industry that earns over \$1.5 billion annually and underpins livelihoods for hundreds of thousands of workers. At the same time, the year exposed structural vulnerabilities. While tariff reductions offered partial relief, uncertainty over market access weighed on orders, profitability, and employment prospects.

US talks bring relief, not certainty

Sri Lanka's tariff negotiations with US began in April at a 44 per cent rate, half of the 88 per cent duty that Sri Lanka had levied on US imports. The discussion between both countries secured a reduction of 14 percentage points, the most significant cut till then. Sri Lanka's apparel industry earns more than \$1.5 billion from the US market and supports roughly 350,000 workers so even a reduced tariff of 30 per cent was a tall order, making the discussions continue. Beginning August, the US announced a revised 20 per cent tariff on Sri Lankan exports, to be effective from August 7, marking a 24 per cent reduction from the initial rate proposed in April. Despite this reduction, Sri Lanka continued the trade talks with the US, hoping to expand the preferential list of zero-rated export items to the US. In July, the US had offered a zero tariff on 80 per cent of 1,161 goods being exported to the US from Sri Lanka.

Meanwhile, Sri Lanka's Free Trade Zone Katunayake witnessed protests in September by garment factory workers against employers' inability to provide several long-standing benefits, such as annual excursions, sports festivals, year-end get-togethers, employee uniforms, and the customary New Year's Day gift exchanges, despite government's earlier assurance. As the hiked tariffs would cause a rise in prices of goods exported to the American market, it will lead to reduced purchasing and lower sales, which in turn could result in factory closures. Meanwhile, a recent study showed that, as an ultimate consequence of the tariff policy, around 16,000 jobs in Sri Lanka's apparel sector could be at risk owing to pressure on profitability.

Fibre2Fashion News Desk (SB)

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10 Sep 2025
Simon Glover,
EcoTextile



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Sri Lanka: Next accused of illegally halting salary payments to union members contesting factory closure

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"Next accused of anti-union activity in Sri Lanka", 10 September 2025

...Next has been accused of illegally halting salary payments to 16 workers who are contesting the company's closure of its own production facility in Sri Lanka.

Next closed the Katunayake Manufacturing Plant, near Colombo, in May claiming it was not economically viable – campaigners say it was Next's only directly owned factory with a recognised trade union.

The Free Trade Zones and General Services Employees Union (FTZ&GSEU) now claims Next has effectively sacked 16 workers – all union members – who are challenging the closure.

It claims the 1,416 workers at the Katunayake factory were misled by Next management into signing voluntary resignation letters in order to obtain compensation.

However, the 16 workers at the centre of the new allegations refused to resign and filed a complaint for unlawful termination of employment with the Sri Lanka Labour Commissioner.

FTZ & GSEU says that Next's lawyers have now told a hearing that their wages had been stopped on 20th August – even though it is required to continue to pay their wages until the inquiry is over...

The campaigners say that Sri Lanka's Commissioner of Labour had concluded there was a prima facie case of unlawful termination of employment for Next to answer...

Anton Marcus, joint secretary of the FTZ&GSEU union commented: "In the year they announced record-breaking profits of £1 billion, Next continued to show little regard for the workers who helped them achieve these remarkable results.

"Our members in the Katunayake site have lost their jobs and livelihoods, but they've also lost any trust in Next over their union busting tactics. For workers to be refused payment while their complaint is ongoing amounts to unlawful termination of employment."

Ecotextile News has approached Next for comment.

[Sri Lanka: Next accused of illegally halting salary payments to union members contesting factory closure - Business and Human Rights Centre](#)

NEXT escalates union activity in Sri Lanka following closure of own factory

- FTZ&GSEU trade union reports NEXT further violated Sri Lanka labour laws by withdrawing salary payments to 16 workers contesting the company's closure of its own production facility in Katunayake on 19th May this year.
- Despite signing a Collective Bargaining Agreement with the FTZ & GSEU trade union, the billions-making UK retail giant closed the factory without any consultation with the union. Now, they are again effectively unlawfully terminating the employment of the 16 workers – who are the union members challenging NEXT's actions at a Sri Lankan labour department hearing.
- The FTZ & GSEU trade union that represents the workers and international allies in the Clean Clothes Campaign call on NEXT to immediately restore wage payments to the 16 workers and engage with the trade union on factory closure.

Following its shocking action on the 19th May to terminate the jobs of 1,416 of its workers without consultation – and effectively close its only unionised factory – NEXT continues to violate workers' rights.

The 1,416 workers at the Katunayake factory were misled by NEXT management into signing voluntary resignation letters in order to obtain compensation. 16 workers refused to resign and filed a complaint for unlawful termination of employment against NEXT with the Sri Lanka Labour Commissioner. As those workers had not resigned nor was their employment judged lawfully terminated NEXT is required to continue to pay their wages until the inquiry process is over and the Commissioner's Order. NEXT did pay basic wages – until now. At a hearing with the Commissioner of Labour on Wednesday, 3 September, the corporate giant's lawyers announced that wage payments for the 16 workers who have not resigned have been stopped as of 20 August. Incredibly, they argued this does not constitute a termination of employment. The Commissioner of Labour concluded there was a prima facie case of unlawful termination of employment for NEXT to answer.



Workers informed of the factory closure last minute over WhatsApp

This latest violation comes after NEXT broke the terms of its Collective Bargaining Agreement with FTZ & GSEU by not consulting them on plans to reduce its workforce, and recklessly going ahead to notify workers it was closing the factory before it obtained the legal consent of the Labour Commissioner to terminate the employment of its workers – using the 'voluntary resignations' as a way around the law.

The 16 workers whose wages have now been stopped will face severe economic hardship and 10 of them are women who are the sole bread-winners of their families. They cannot get another job whilst contractually still employed by NEXT and their role as trade union members prepared to challenge NEXT's actions means they are effectively blacklisted from jobs in the area.

Anton Marcus, Joint Secretary of the FTZ&GSEU union said:

"In the year they announced record-breaking profits of 1 billion pounds, NEXT continued to show little regard for the workers who helped them achieve these remarkable results. Our members in the Katunayake site have lost their jobs and livelihoods, but they've also lost any trust in NEXT over their union busting tactics. For workers to be refused payment while their complaint is ongoing amounts to unlawful termination of employment. NEXT may be a corporate giant, but we will not be silenced. We continue to fight for justice for our members and for the company to stand by its commitments to genuine workers' rights."

[NEXT escalates union activity in Sri Lanka following closure of own factory](#)

FTZ Union slams Govt. for lacking clear plan

By Ceylon Today · May 26, 2025 2:01am

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By Sachithra Perera

The Free Trade Zones and General Services Employees' Union (FTZ & GSEU) has criticised the Government for lacking a clear plan to protect Sri Lanka's garment exports, while countries like India and Bangladesh are securing their apparel industries through free trade agreements.

Union Joint Secretary Anton Marcus said that the potential loss of employment for over 1,400 workers at the NEXT factory in the Katunayake Free Trade Zone stands as the most recent example of this crisis.

He explained that due to a lack of job vacancies in the garment sector, the 1,400 men and women who lost their jobs following the closure of the NEXT garment factory in Katunayake are now struggling to find alternative employment.

Marcus noted that this situation has arisen largely due to a shortfall in orders for clothing, adding that in many factories, even workers who have served less than six months are being laid off, making it increasingly difficult for the affected 1,400 workers to find new jobs.

He stressed the urgent need for the Government to intervene meaningfully to address this crisis and to prevent similar challenges from arising in the future.

Marcus accused the Government of failing to develop a long-term plan for the garment industry and of not consulting industry experts for input.

He also pointed out that the Deputy Minister of Labour has not yet informed the union about any discussions concerning the workers affected by the closure of the Katunayake garment factory.

According to Marcus, the union met with Deputy Minister of Labour Mahinda Jayasinghe on 21 May to raise the issue, during which the Minister promised to arrange discussions — but the union has not yet been called for any such meeting.

Out of a total of 2,825 employees at the factory, 1,416 are set to lose their jobs, Marcus added. This was confirmed by Deputy Minister Mahinda Jayasinghe in response to a question raised in Parliament by Opposition Leader Sajith Premadasa. Jayasinghe also stated that the matter had been discussed with the Labour Commissioner.

[FTZ Union slams Govt. for lacking clear plan - Ceylon Today](#)

Sri Lanka: NEXT shuts down its only unionised garment factory - by WhatsApp



In partnership with the Free Trade Zones and General Services Employees Union.



On 19 May 2025, only days after announcing over £1 billion in profit and approving shareholder dividends, NEXT shut down its only unionised factory in Sri Lanka by dismissing 1,416 workers by WhatsApp. The Katunayake factory was the only garment factory in the country with a Collective Bargaining Agreement -- a landmark victory for workers of the Free Trade Zones and General Services Employees Union (FTZ & GSEU). NEXT broke a Collective Bargaining Agreement as it did not consult FTZ & GSEU, and it did not obtain approval from Sri Lanka's Labour Commissioner -- instead it misled workers into signing 'resignation' letters under fear of losing compensation. NEXT justified its actions by claiming unionised workers were 'too expensive' after winning a wage increase worth less than £10 a month -- even as it reported record profits and approved multimillion-pound executive bonuses. NEXT must reverse the closure, reinstate all workers under their existing terms, and honour its commitments to trade union recognition and collective bargaining.

[Sri Lanka: NEXT shuts down its only unionised garment factory - by WhatsApp](#)





Group Members

- 2022/C/015 Dodangoda Arachchige Thathsaranee Poornima
- 2022/C/024 Helabada Naidelage Amalsha Nimsara Indunil
- 2022/C/054 Mohamad Siyabdeen Pathima Shara
- 2022/C/073 Rathnayaka Mudiyanseelage Kathika Alankara
- 2022/C/092 Warnakulasuriya Sandun Rimoshan Fernando
- 2022/C/100 Wickramasinghe Arachchilage Kamalsha Nethali
- 2022/C/102 Withana Arachchige Dona Ruwandi Kulamini Gunasekara
- 2022/C/109 Aluthge Mudiyanseelage Prabudda Pradeep Nandasiri
- 2022/C/111 Aththanayaka Mudiyanseelage Shahini Vihanga Aththanayaka
- 2022/C/118 Kandewathtage Anjula Heshan Bhagya Kandewathtthe
- 2022/C/119 Karuna Pathirannehelage Yushmitha Dilrukshi Kumari
- 2022/C/130 Wakwelle Gamage Rajani Warunika Wakwella
- 2022/C/132 Wijayalath Pedige Madhawee Hiruni Bhagya