

**CONDENSED INTERIM
STATEMENT FINANCIAL POSITION
AS AT MARCH 31, 2026
(UN-AUDITED)**



ARUJ INDUSTRIES LTD.



COMPANY INFORMATION

BOARD OF DIRECTORS

- | | | |
|--------------------------------|---|-----------------|
| 1. Mr. Ali Maqsood Butt | : | Chair Person |
| 2. Mr. Faisal Khan | : | Chief Executive |
| 3. Mr. SH. Ghulam Mustafa | : | Director |
| 4. Mrs. Durray Zara Butt | : | Director |
| 5. Dr. Aruj Butt | : | Director |
| 6. Mr. Muhammad Sajjad Hussain | : | Director |
| 7. Miss Amara Javid | : | Director |

CHIEF FINANCIAL OFFICER

Mrs. Durray Zara Butt

COMPANY SECRETARY

Mr. Muhammad Sajjad Hussain

SHARE REGISTRARS

M/s. Corplink (Pvt.) Ltd.
Wings Arcade, 1-K , Commercial
Model Town Lahore.
Tel: 35839182, 35869037

LEGAL ADVISOR

Mr.Mian Waheed Akhtar,
Advocate High Court/ Supreme Court
Lahore.

AUDITORS

M/s. Qadeer & Co.
Chartered Accountants,
32-A Lawrence Road,
Lahore.

REGISTERED OFFICE

2-KM Off Raiwind-Manga Road,
Raiwind, Lahore.
Tel: (92 - 42) 35393125-6, 38102800
Fax: (92 - 42) 35393127
E-mail: info@aruj.com
Website: www.aruj.com

AUDIT COMMITTEE

Mr. Muhammad Sajjad Hussain	Chairman
Mr. SH. Ghulam Mustafa	Member
Miss Amara Javid	Member

REGISTERED OFFICE

2-KM Off Raiwind-Manga Road,
Raiwind, Lahore.
Tel: (92 - 42) 35393125-6, 38102800
Fax: (92 - 42) 35393127
E-mail: info@aruj.com
Website: www.aruj.com

HR & REMUNERATION COMMITTEE

Mr. Muhammad Sajjad Hussain	Chairman
Dr. Aruj Butt	Member
Miss Amara Javid	Member

BANKERS

Bank Alfalah Limited.
Habib Bank Limited.
Bank of Punjab.
JS Bank Limited.
Habib Metropolitan Bank Ltd.
Faysal Bank Limited.
Meezan Bank
Bank Al Habib

**DIRECTOR'S REPORT**

Your Directors have the pleasure to present to you the Financial Statement of the company for the Third Quarter ended March 31st, 2026

	9 Months ended Mar., 31, 2026 Rupees	9 Months ended Mar., 31, 2025 Rupees
Sales	-	191,800
Gross Profit/(Loss)	(16,182,193)	(21,191,518)
Profit/(Loss) before Taxation	(21,860,379)	(30,392,629)
Taxation	-	(2,398)
Profit/(Loss) after Taxation	(21,860,379)	(30,395,028)
Loss per share	(2.09)	(2.91)

As stated in the 2nd Quarter results, your company with the help of its founder, Mr Maqsood Ahmad Butt, had decided to inject cash into the company. However, due to the current Iran conflict, things have slowed down the process. Uncertainties regarding fuel prices and the general security of the region has made liquidating assets to create needed funds a little trickier.

Rest assured, we are still committed to the revival of Aruj Industries Ltd. We are currently assuming that the cash injection might be delayed by a quarter, and now are eyeing a 1st quarter of the next financial year for receiving the cash injection.

Note of Thanks:

The Board would like to put on record its gratitude to its valued shareholders, customers and raw materials suppliers whose cooperation, constant support and patronage have enabled us to achieve our desired results.

The Board would also like to express its thanks to the Executives, Staff members and especially the Workers of your Company, who have loyally worked with utmost effort to make this all possible

For and on behalf of the Board

Lahore:

Dated: April 29, 2026

FAISAL KHAN

(Chief Executive Officer)

ڈائریکٹرز رپورٹ

آپ کے ڈائریکٹرز کو خوشی ہے کہ 31 مارچ 2026 کو ختم ہونے والی تیسری سہ ماہی کے لئے کمپنی کا مالی بیان آپ کے سامنے پیش کریں۔

نومای اختتام 31 مارچ 2025 روپے	نومای اختتام 31 مارچ 2026 روپے	
191,800	-	کل فروخت
(21,191,518)	(16,182,193)	نقصان
(30,392,629)	(21,860,379)	منافع (نقصان) ٹیکسیشن سے پہلے
(2,398)	-	ٹیکسیشن
(30,395,028)	(21,860,379)	منافع (نقصان) ٹیکسیشن کے بعد
(2.91)	(2.09)	فی شیئر نقصان

جیسا کہ دوسری سہ ماہی کے نتائج میں بتایا گیا ہے، آپ کی کمپنی نے اپنے بانی مسٹر مقصود احمد بٹ کی مدد سے کمپنی میں یکیش داخل کرنے کا فیصلہ کیا تھا۔ تاہم ایران کے موجودہ تنازعے کی وجہ سے معاملات میں یہ عمل سست پڑ گیا ہے۔ ایندھن کی قیمتوں اور خطے کی عمومی سلامتی کے حوالے سے غیر یقینی صورتحال نے ضروری فنڈز بنانے کے لیے اٹاٹوں کو ختم کرنا تھوڑا مشکل بنا دیا ہے۔

یقین رکھیں، ہم اب بھی عروج انڈسٹریز لمیٹڈ کی بحالی کے لیے پرعزم ہیں۔ ہم فی الحال یہ فرض کر رہے ہیں کہ یکیش انجیکشن میں ایک چوتھائی کی تاخیر ہو سکتی ہے، اور اب یکیش انجیکشن حاصل کرنے کے لیے اگلے مالی سال کی پہلی سہ ماہی پر نظر میں جمانے ہوئے ہیں۔

شکریہ کا نوٹ:

بورڈ اپنے قابل قدر شیئر ہولڈرز، صارفین اور خام مال فراہم کرنے والوں کا شکریہ ادا کرنا چاہتا ہے جن کے تعاون، مسلسل حمایت اور سرپرستی نے ہمیں اپنے مطلوبہ نتائج حاصل کرنے میں مدد فراہم کی ہے۔

بورڈ ایگزیکٹوز، اسٹاف ممبران اور خاص طور پر آپ کی کمپنی کے ورکرز کا بھی شکریہ ادا کرنا چاہے گا، جنہوں نے یہ سب ممکن بنانے کے لیے پوری محنت کے ساتھ وفاداری کے ساتھ کام کیا۔

بورڈ کی جانب سے:-

فیصل خان
چیف ایگزیکٹو آفیسر

لاہور

مورخہ 29 اپریل 2026

**BALANCE SHEET
AS AT MARCH 31, 2026**

	(UN-AUDITED) MARCH. 31, 2026 Rupees	(AUDITED) June 30, 2025 Rupees
CAPITAL AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorised Capital 12,500,000 ordinary shares of Rs. 10/- each	<u>125,000,000</u>	<u>125,000,000</u>
Issued, Subscribed & Paid up Capital:	104,578,900	104,578,900
Capital Reserve	100,000,000	100,000,000
Director Loan	101,364,748	101,364,748
Retained earning	(437,927,713)	(416,067,334)
	(131,984,065)	(110,123,686)
NON-CURRENT LIABILITIES		
Liabilities against assets subject to finance lease	-	634,964
Long Term Loan	-	-
Deferred liabilities	52,425,449	52,425,449
	52,425,449	53,060,413
CURRENT LIABILITIES:		
Short Term Finance	676,279,769	676,279,769
Current maturity of Finance Lease	-	6,033,754
Long Term Loan	6,006,540	6,006,540
Trade and other payable	287,772,281	285,052,502
Unclaim Dividend	2,290,218	2,290,218
Accrued Markup of short term loans-secured	7,926,512	7,926,512
Provision for Taxation	4,480,871	4,480,871
	990,173,909	988,070,166
CONTINGENCIES AND COMMITMENTS		
	-	-
	<u>910,615,293</u>	<u>931,006,893</u>
PROPERTY PLAND AND EQUIPMENT		
Operating Fixed Assets - Tangible		
At Written down value	331,410,243	351,394,132
CAPITAL WORK IN PROGRESS - P & M		
	-	-
LONG TERM SECURITY DEPOSITS		
	1,994,591	1,994,591
CURRENT ASSETS:		
Stores and spares	8,399,795	8,399,795
Stock in trade	79,679,076	79,679,073
Trade Debts	300,552,506	292,102,431
Loan & Advances	156,981,223	165,891,505
Trade deposits & Short Term pre-payments	-	-
Other Receivable	29,774,538	29,774,538
Cash and bank balances	1,823,321	1,770,828
	577,210,459	577,618,170
TOTAL ASSETS	<u>910,615,293</u>	<u>931,006,893</u>

**CONDENSED INTERIM STATEMENT OF
PROFIT OR LOSS (UN - AUDITED)
FOR THE PERIOD ENDED MARCH 31 ,2026**

	Jul-25 To Mar-26 Rupees	Jul-24 To Mar-25 Rupees	Jan-26 To Mar-26 Rupees	Jan-25 To Mar-25 Rupees
Sales - net	-	191,800	-	-
Less: Cost of sales	(16,182,193)	(21,383,318)	(5,394,063)	(19,783,702)
Gross Loss	(16,182,193)	(21,191,518)	(5,394,063)	(19,783,702)
Less: Operating expenses:				
Administrative and General	(5,678,187)	(7,891,561)	(268,121)	(2,943,794)
Selling and Distribution	-	-	-	-
	(5,678,187)	(7,891,561)	(268,121)	(2,943,794)
Operating loss	(21,860,379)	(29,083,079)	(5,662,183)	(22,727,496)
Finance Cost	-	(1,309,550)	-	(198,516)
	(21,860,379)	(30,392,629)	(5,662,183)	(22,926,012)
Add: Other income	-	-	-	-
	(21,860,379)	(30,392,629)	(5,662,183)	(22,926,012)
Workers' profit participation fund	-	-	-	-
Loss before taxation	(21,860,379)	(30,392,629)	(5,662,183)	(22,926,012)
Provision for taxation	-	(2,398)	-	-
Loss after taxation	(21,860,379)	(30,395,027)	(5,662,183)	(22,926,012)
Loss per share - basic & diluted	(2.09)	(2.91)	(0.54)	(2.19)

**CONDENSED INTERIM STATEMENT OF
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31 ,2026**

	MARCH,31 2026 Rupees	MARCH,31 2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES:		
Loss before taxation	(21,860,369)	(30,392,629)
Adjustments for:		
Depreciation	19,983,879	22,645,100
Financial Charges	-	1,309,550
Gain on disposal of assets	-	-
W.P.P.F	-	-
	<u>19,983,879</u>	<u>23,954,650</u>
Cash Folw Before Working Capital Changes		
Working Capital Changes	(1,876,490)	(6,437,979)
(Increase) / Decrease in current assets		
Stores, spare parts and loose tools and	-	-
Stock in trade	-	55,869
Trade debts	(8,450,078)	14,368,645
Loan and advances	8,910,282	(3,897,008)
Trade deposits and short prepayments	-	-
Other Receivables	-	(827,379)
Increase/ (decrease) in current liabilities		
Trade and other payables	2,719,779	(1,735,053)
	<u>3,179,983</u>	<u>7,965,074</u>
Cash Generated from Operations	<u>1,303,493</u>	<u>1,527,095</u>
Financial Cost Paid	-	(1,309,550)
Net Cash inflow /(outflow) from operating activities	<u>1,303,493</u>	<u>217,545</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Security Deposits	-	-
Fixed capital expenditure	-	-
Capital Work In Progress	-	-
Net Cash inflow /(outflow) from Investing activities	<u>-</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Long Term loans (Paid)/Received	-	-
Directors' loan	-	2,675,640
Payment of liabilities against assets subject to finance lease	(1,251,000)	(2,919,631)
Net Cash inflow /(outflow) from Financing activities	<u>(1,251,000)</u>	<u>(243,991)</u>
Net (Increase) / Decrease in cash and cash equivalents	<u>52,493</u>	<u>(26,456)</u>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	<u>(674,508,941)</u>	<u>(674,530,760)</u>
CASH AND CASH EQUIVALENTS AT THE END OF THIRD QUARTER	<u><u>(674,456,448)</u></u>	<u><u>(674,557,216)</u></u>
A CASH AND CASH EQUIVALENTS		
Short term finance	(676,279,769)	(676,359,549)
Cash and Bank balances	1,823,321	1,802,333
	<u>(674,456,448)</u>	<u>(674,557,216)</u>

**STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTH AND
QUARTER ENDED MARCH 31,2026**

	Share Capital Rupees	Capital Reserves Rupees	Directors' Loan Rupees	Un-appropriat-ed Profit Rupees	Total Rupees
Balance as at July 01.2024	104,578,900	100,000,000	97,058,538	(375,651,301)	(74,013,863)
Loan From Directors			2,675,640		2,675,000
Transaction with Owners					
Net Loss for 9 Months upto March 31 , 2025				(30,395,028)	(30,395,028)
Balance as at March 31, 2025	<u>104,578,900</u>	<u>100,000,000</u>	<u>99,734,178</u>	<u>(406,046,329)</u>	<u>(101,733,891)</u>
Balance as at July 01.2025	104,578,900	100,000,000	101,364,748	(416,067,334)	(110,123,686)
Loan From Directors			-		-
Transaction with Owners					-
Net Loss for 9 Months upto March 31, 2026				(21,860,379)	(21,860,379)
Balance as at March 31.2026	<u>104,578,900</u>	<u>100,000,000</u>	<u>101,364,748</u>	<u>(437,927,713)</u>	<u>(131,984,065)</u>

1. These Accounts are un-audited and are being presented as required under the Companies Act 2017.

2. The accounting policies adopted for the preparation of the third Quarter Accounts are the same as those applied in the preparation of the preceding annual published accounts for the year ended June 30. 2025 of the company


3. Figures for previous period have been re-arranged where-ever necessary, for the purpose of comparison and have been rounded off to the nearest rupee.

	March,31,2026 Rupees	March,31,2025 Rupees
4 Basic Loss per share		
Net Loss for the Nine Months	(21,860,379)	(30,395,027)
Number of Ordinary shares	10,457,890	10,457,890
Loss per share - basic & diluted	(2.09)	(2.91)

BOOK POST
PRINTED NATTER
UNDER POSTAL CERTIFICATE

If undelivered please return to:

ARUJ INDUSTRIES LTD.

 **Corporate Office:** 2-Km off Raiwind Manga Road,
Raiwind, Lahore, Pakistan.

 **Lahore Office (Stitching Unit):** Aruj House 1-KM Raiwind Road,
Lahore, Pakistan.

 +92 42 38102800

 +92 42 35393127  info@aruj.com

 www.aruj.com