QUARTERLY ACCOUNTS FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)



ARUJ INDUSTRIES LTD.

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,
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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

ARUJ INDUSTRIES LTD.

DIRECTOR'S REPORT

The Directors of Aruj Industries Ltd would like to present the unaudited accounts of the 1st Quarter ended 30th September, 2026. In brief, the results are as follows:

	3 Months ended Jul, 26 to Sep, 26 Rupees In Million	3 Months ended Jul, 25 to Sep, 25 Rupees In Million
Net Sale	-	-
Net Loss before Taxation	(13.6717)	(7.2867)
Loss per Share	(1.31)	(0.70)

Our continuing efforts for a revival are on track. Me Maqsood Ahmad Butt, the founder of the company, has made the first round of infection into the company. Your company plans to work on some maintenance work for the factory as well as getting the electricity connection reconnected.

We hope to see continued assistance from Mr. Maqsood Ahmad Butt during the next quarters, where your company will be better equipped for a revival.

Furthermore, we are investigating opportunities to expand into complementary business are as to secure a more resilient operational future.

For and on behalf of the Board

Lahore:
30th October, 2026

FAISAL KHAN
(Chief Executive Officer)

ڈائریکٹرز رپورٹ

اروج انڈسٹریز لمیٹڈ کے ڈائریکٹرز 30 ستمبر 2026 کو ختم ہونے والی پہلی سہ ماہی کے غیر آڈیٹ شدہ (unaudited) مالیاتی نتائج پیش کرنا چاہتے ہیں۔ خلاصے کے طور پر نتائج درج ذیل ہیں:

	سہ ماہی اختتام سہ ماہی جولائی سے ستمبر 2026 کے اختتام پر روپے ملین میں	سہ ماہی اختتام سہ ماہی جولائی سے ستمبر 2025 کے اختتام پر روپے ملین میں
کل فروخت	-	-
نقصان ٹیکسیشن سے پہلے	(13.6717)	(7.2867)
فی شیئر نقصان	(1.31)	(0.70)

احیاء (دوبارہ بحالی) کے لیے ہماری مسلسل کوششیں درست سمت میں جاری ہیں۔ کمپنی کے بانی، میں (مقصود احمد بٹ) نے کمپنی میں سرمائے کی پہلی قسط شامل کر دی ہے۔ آپ کی کمپنی نے فیکٹری کی مرمت کے کاموں پر عملدرآمد کرنے کے ساتھ ساتھ بجلی کا کنکشن بھی دوبارہ بحال کروانے کا منصوبہ بنایا ہے۔

ہم امید کرتے ہیں کہ اگلی سہ ماہیوں میں بھی جناب مقصود احمد بٹ کا مسلسل تعاون حاصل رہے گا، جس دوران آپ کی کمپنی احیاء (بہتری) کے لیے مزید بہتر طور پر تیار ہو جائے گی۔

مزید برآں، ہم ایک زیادہ مستحکم اور مضبوط آپریشنل مستقبل کو یقینی بنانے کے لیے تکمیلی (complementary) کاروباری شعبوں میں توسیع کے مواقع کا بھی جائزہ لے رہے ہیں۔

بورڈ کی جانب سے:-

فیصل خان
چیف ایگزیکٹو

لاہور
مورخہ 30 اکتوبر 2026

ARUJ INDUSTRIES LTD.

BALANCE SHEET AS AT SEPTEMBER 30, 2026

	(UN-AUDITED) SEPTEMBER 30, 2026 Rupees	(AUDITED) June 30, 2026
CAPITAL AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorised Capital		
12,500,000 ordinary shares of Rs. 10/- each	**125,000,000**	125,000,000
Issued, Subscribed & Paid up Capital:	**104,578,900**	104,578,900
Capital Reserve	**100,000,000**	100,000,000
Director Loan	**102,764,748**	101,364,748
Retained earning	**(467,036,637)**	(453,364,875)
	(159,692,989)	(147,421,227)
NON-CURRENT LIABILITIES		
Liabilities against assets subject to finance lease	**-**	-
Long Term Loan	**-**	-
Deferred liabilities	**56,939,104**	56,939,104
	56,939,104	56,939,104
CURRENT LIABILITIES:		
Short Term Finance	**676,279,769**	676,279,769
Current maturity of	**-**	
Long Term Loan	**6,006,540**	6,006,540
Trade and other payable	**295,924,987**	288,994,217
Unclaim Dividend	**2,290,218**	2,290,218
Accrued Markup of short term loans-secrued	**7,926,512**	7,926,512
Provision for Taxation	**4,480,871**	4,480,871
		-
	992,908,897	**985,978,127**
CONTINGENCIES AND COMMITMENTS	**-**	-
	890,155,012	895,496,004
PROPERTY PLAND AND EQUIPMENT		
Operating Fixed Assets - Tangible		
At Written down value	**311,279,702**	**316,864,072**
CAPITAL WORK IN PROGRESS - P & M	**-**	-
LONG TERM SECURITY DEPOSITS	**1,622,921**	1,622,921
CURRENT ASSETS:		
Stores and spares	**8,399,795**	8,399,795
Stock in trade	**79,679,073**	79,679,073
Trade Debts	**299,902,506**	299,902,506
Loan & Advances	**157,441,321**	157,441,321
Other Receivable	**29,774,538**	29,774,538
Cash and bank balances	**2,055,156**	1,811,778
	577,252,389	577,009,011
TOTAL ASSETS	**890,155,012**	895,496,004

Chief Executive **Director** **Chief Financial Officer**

ARUJ INDUSTRIES LTD.

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN - AUDITED) FOR THE PERIOD ENDED SEPTEMBER 30 ,2026

	Jul-26 To Sep-26 Rupees	Jul-25 To Sep-25 Rupees
Sales - net	**-**	**-**
Less: Cost of sales	**(12,488,240)**	(5,394,064)
Gross Loss	**(12,488,240)**	(5,394,064)
Less: Operating expenses:		
Administrative and General	**(1,183,400)**	(1,892,729)
Selling and Distribution	**-**	-
	(1,183,400)	(1,892,729)
Operating loss	**(13,671,640)**	(7,286,793)
Finance Cost	**(122)**	-
	(13,671,762)	(7,286,793)
Add: Other income	**-**	-
	(13,671,762)	(7,286,793)
Workers' profit participation fund	**-**	-
Loss before taxation	**(13,671,762)**	(7,286,793)
Provision for taxation	**-**	-
Loss after taxation	**(13,671,762)**	(7,286,793)
Loss per share - basic & diluted	**(1.31)**	**(0.70)**

Chief Executive **Director** **Chief Financial Officer**

ARUJ INDUSTRIES LTD.

STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE 1ST QUARTER EDNED SEPTEMBER 30,2026

		SEPTEMBER 2026 Rupees	SEPTEMBER 2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES:			
Loss before taxation		(13,671,762)	(7,286,793)
Adjustments for:			
Depreciation		5,584,370	6,661,293
Financial Charges		122	-
Gain on disposal of assets		-	-
W.P.P.F		-	-
		5,584,492	6,661,293
Cash Folw Before Working Capital Changes			
Working Capital Changes		(8,087,270)	(625,500)
(Increase) / Decrease in current assets			
Stores, spare parts and loose tools and		-	-
Stock in trade		-	-
Trade debts		-	(8,450,078)
Loan and advances		-	8,871,853
Trade deposits and short prepayments		-	-
Other Receivables		-	-
Increase/ (decrease) in current liabilities			
Trade and other payables		6,930,770	217,789
		6,930,770	639,564
Cash Generated fron Operations		(1,156,500)	14,064
Financial Cost Paid		(122)	-
Net Cash inflow /(outflow) from operating activities		(1,156,622)	14,064
CASH FLOWS FROM INVESTING ACTIVITIES:			
Security Deposits		-	-
Fixed capital expenditure		-	-
Capital Work In Progress		-	-
Net Cash inflow /(outflow) from Investing activities		-	-
CASH FLOWS FROM FINANCING ACTIVITIES:			
Long Term loans (Paid)/Received		-	-
Directors' loan		1,400,000	-
Payment of liabilities against assets subject to finance lease		-	-
Net Cash inflow /(outflow) from Financing activities		1,400,000	-
Net (Increase) / Decrease in cash and cash equivalents		243,378	146,064
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		(674,467,991)	(674,508,941)
CASH AND CASH EQUIVALENTS AT THE END OF FIRST QUARTER	**A**	(674,224,613)	(674,494,877)
A CASH AND CASH EQUIVALENTS			
Short term finance		(676,279,769)	(676,279,769)
Cash and Bank balances		2,055,156	1,784,792
		(674,224,613)	(674,494,977)

Chief Executive **Director** **Chief Financial Officer**

ARUJ INDUSTRIES LTD.

STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE 1ST QUARTER EDNED
SEPTEMBER 30, 2026

	Share Capital Rupees	Capital Reserves Rupees	Directors' Loan Rupees	Un-appropriat-ed Profit Rupees	Total Rupees
Balance as at July.2025	104,578,900	100,000,000	101,364,748	(423,354,127)	(117,410,479)
Total comprehensive loss for period				(30,395,028)	(30,395,028)
Balance as at September 30.2025	**104,578,900**	100,000,000	101,364,748	(453,749,155)	(147,805,507)
Balance as at July 01.2026	104,578,900	100,000,000	101,364,748	(453,364,875)	(147,421,227)
Loan From Directors			1,400,000		1,400,000
					-
Total comprehensive loss for period			-	(13,671,762)	(13,671,762)
Balance as at September 30.2026	**104,578,900**	**100,000,000**	**102,764,748**	(467,036,637)	(159,692,989)

Chief Executive **Director** **Chief Financial Officer**

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