



# ARUJ INDUSTRIES LTD.

29<sup>th</sup> February, 2024

The General Manager,  
Pakistan stock Exchange Ltd.  
Stock Exchange, Building,  
Stock Exchange Road,  
Karachi

**Subject: FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31<sup>ST</sup> DECEMBER' 2023**

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on 29<sup>th</sup> February 2024 at 12:00 AM at 2-KM Off Raiwind Manga Road, Raiwind, Lahore, recommended the following:

- |       |  |                   |
|-------|--|-------------------|
| (i)   | <b><u>CASH DIVIDEND</u></b>                          | <b><u>Nil</u></b> |
| (ii)  | <b><u>BONUS SHARES</u></b>                           | <b><u>Nil</u></b> |
| (iii) | <b><u>RIGHT SHARES</u></b>                           | <b><u>Nil</u></b> |
| (iv)  | <b><u>ANY OTHER ENTITLEMENT/CORPORATE ACTION</u></b> | <b><u>Nil</u></b> |

The Profit & Loss for the Half Year ended 31<sup>st</sup> December 2023 are enclosed herewith.

The Half Year Report of the Company will be transmitted through PUCARS separately, within the specified time.

Yours sincerely,

**ALI MAQSOOD BUTT**  
Director



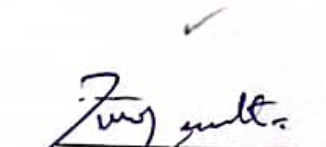
# ARUJ INDUSTRIES LTD.

## ARUJ INDUSTRIES LIMITED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED) FOR THE HALF YEAR ENDED DECEMBER 31, 2023

Note	Six Months Ended Dec. 31,		Quarter Ended Dec. 31,	
	2023	2022	2023	2022
	Rupees	Rupees	Rupees	Rupees
Sales - net	234,157,955	508,284,645	117,565,441	170,880,636
Cost of sales	280,155,631	508,322,123	141,445,803	191,143,401
Gross loss	(45,997,676)	(37,478)	(23,880,362)	(20,262,765)
Operating expenses				
Administrative and general	14,765,087	15,819,895	7,665,910	7,061,184
Selling and distribution	332,848	2,173,173	-	194,832
Operating loss	15,097,935	17,993,068	7,665,910	7,256,016
Finance cost	(61,095,611)	(18,030,546)	(31,546,271)	(27,518,781)
Loss before taxation	15,812,240	20,253,084	15,062,272	11,126,542
Taxation	(76,907,851)	(38,283,630)	(46,608,543)	(38,645,323)
Loss after taxation	7,475,828	8,388,400	6,018,422	4,493,398
Loss per share - basic & diluted	(84,383,680)	(46,672,030)	(52,626,966)	(43,138,721)
	(8.07)	(4.46)	(5.03)	(4.12)

The annexed notes form an integral part of these condensed interim financial statements.

  
CHIEF EXECUTIVE

  
CHIEF FINANCIAL OFFICER

  
DIRECTOR