

**CONDENSED INTERIM
STATEMENT FINANCIAL POSITION
AS AT MARCH 31, 2025
(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

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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



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, 2025.

	9 Months ended Mar., 31, 2025 Rupees	9 Months ended Mar., 31, 2024 Rupees
Sales	191,800	330,895,836
Gross Profit/(Loss)	(21,191,518)	(51,315,816)
Profit/(Loss) before Taxation	(30,392,629)	(91,653,218)
Taxation	(2,398)	(8,178,735)
Profit/(Loss) after Taxation	(30,395,028)	(99,831,954)
Loss per share	(2.91)	(9.55)

While we have been searching for alternative production routes and products, it has proved excessively difficult given the ever deteriorating economic conditions. The board along with the everyone else is on task to get through with alternatives. We hope to have better news in the coming quarter regarding new products that your company can produce. Currently we are running trials on products we can produce on our current machinery, as we understand we cannot make heavy capital expenses at the moment.

We are hoping the downward trend of interest rates continues and we see more stability in the business confidence so we can get back to our former position soon.

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: 29th August, 2025

FAISAL KHAN
(Chief Executive Officer)

ڈائریکٹرز رپورٹ

آپ کے ڈائریکٹرز کو خوشی ہے کہ 31 مارچ 2025 کو ختم ہونے والی تیسری سہ ماہی کے لئے کمپنی کا مالی بیان آپ کے سامنے پیش کریں۔

نومای اختتام 31 مارچ 2024 روپے	نومای اختتام 31 مارچ 2025 روپے	
330,895,836	191,800	کل فروخت
(51,315,816)	(21,191,518)	نقصان
(91,653,218)	(30,392,629)	منافع (نقصان) ٹیکسیشن سے پہلے
(8,178,735)	(2,398)	ٹیکسیشن
(99,831,954)	(30,395,028)	منافع (نقصان) ٹیکسیشن کے بعد
(9.55)	(2.91)	فی شیئر نقصان

جبکہ ہم متبادل پیداوار کے راستوں اور مصنوعات کی تلاش کر رہے ہیں، لیکن بڑھتی ہوئی اقتصادی مشکلات کی وجہ سے یہ کام انتہائی مشکل ثابت ہو رہا ہے۔ بورڈ اور باقی تمام لوگ متبادل کے لیے کام کر رہے ہیں۔ ہمیں امید ہے کہ اگلے سہ ماہی میں آپ کی کمپنی کے لیے نئی مصنوعات کے بارے میں بہتر خبریں آئیں گی۔ اس وقت ہم اپنی موجودہ مشینری پر وہ مصنوعات تیار کرنے کے لیے تجربات کر رہے ہیں کیونکہ ہم سمجھتے ہیں کہ اس وقت ہماری سرمایہ کاری کرنا ممکن نہیں ہے۔

ہم امید کر رہے ہیں کہ شرح سود کی کمی کا یہ رجحان جاری رہے گا اور کاروباری اعتماد میں مزید استحکام آئے گا تاکہ ہم جلد اپنی سابقہ پوزیشن پر واپس آسکیں۔

شکریہ کا نوٹ:

بورڈ اپنے قابل قدر شیئرز، ہولڈرز، صارفین اور خدام 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 درکارز 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 اگست 2025

**BALANCE SHEET
AS AT MARCH 31, 2025**

	(UN-AUDITED) MARCH. 31, 2025 Rupees	(AUDITED) JUNE. 30, 2024 Rupees
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	99,734,178	97,058,538
Accumulated Loss	(406,046,329)	(375,651,301)
	(101,733,251)	(74,013,863)
NON-CURRENT LIABILITIES		
Liabilities against assets subject to finance lease	8,554,745	8,007,132
Long Term Loan	-	-
Deferred liabilities	48,663,059	48,663,059
	57,217,804	56,670,191
CURRENT LIABILITIES:		
Short Term Finance	676,359,549	676,379,342
Current maturity of Finance Lease	-	-
Long Term Loan	5,076,379	8,543,630
Trade and other payable	6,006,540	6,006,540
Unclaim Dividend	293,213,655	294,948,708
Accrued Markup of short term loans-secured	2,290,218	2,290,218
Provision for Taxation	7,926,512	7,926,512
	4,480,872	4,478,474
	995,353,725	1,000,573,424
CONTINGENCIES AND COMMITMENTS		
	-	-
	950,838,279	983,229,752
PROPERTY PLAND AND EQUIPMENT		
Operating Fixed Assets - Tangible		
At Written down value	361,018,571	383,663,671
CAPITAL WORK IN PROGRESS - P & M		
	-	-
LONG TERM SECURITY DEPOSITS		
	1,994,591	1,994,581
CURRENT ASSETS:		
Stores and spares	8,399,795	8,399,795
Stock in trade	79,623,207	79,679,076
Trade Debts	303,751,394	318,120,039
Loan & Advances	164,473,850	160,576,842
Trade deposits & Short Term pre-payments	-	-
Other Receivable	29,774,538	28,947,159
Cash and bank balances	1,802,333	1,848,582
	587,825,117	597,571,490
TOTAL ASSETS	950,838,279	983,229,752

**CONDENSED INTERIM STATEMENT OF
PROFIT OR LOSS (UN - AUDITED)
FOR THE PERIOD ENDED MARCH 31 ,2025**

	Jul-24 To Mar-25 Rupees	Jul-23 To Mar-24 Rupees	Jan-25 To Mar-25 Rupees	Jan-24 To Mar-24 Rupees
Sales - net	191,800	330,895,835	-	96,737,880
Less: Cost of sales	<u>(21,383,318)</u>	<u>(382,211,651)</u>	<u>(19,783,702)</u>	<u>(102,056,020)</u>
Gross Loss	<u>(21,191,518)</u>	<u>(51,315,816)</u>	<u>(19,783,702)</u>	<u>(5,318,140)</u>
Less: Operating expenses:				
Administrative and General	<u>(7,891,561)</u>	<u>(22,340,122)</u>	<u>(2,943,794)</u>	<u>(7,575,035)</u>
Selling and Distribution	<u>-</u>	<u>(332,848)</u>	<u>-</u>	<u>-</u>
	<u>(7,891,561)</u>	<u>(22,672,970)</u>	<u>(2,943,794)</u>	<u>(7,575,035)</u>
Operating profit / (loss)	<u>(29,083,079)</u>	<u>(73,988,786)</u>	<u>(22,727,496)</u>	<u>(12,893,175)</u>
Finance Cost	<u>(1,309,550)</u>	<u>(17,664,432)</u>	<u>(198,516)</u>	<u>(1,852,192)</u>
	<u>(30,392,629)</u>	<u>(91,653,218)</u>	<u>(22,926,012)</u>	<u>(14,745,367)</u>
Add: Other income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(30,392,629)</u>	<u>(91,653,218)</u>	<u>(22,926,012)</u>	<u>(14,745,367)</u>
Workers' profit participation fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Profit / (loss) before taxation	<u>(30,392,629)</u>	<u>(91,653,218)</u>	<u>(22,926,012)</u>	<u>(14,745,367)</u>
Provision for taxation	<u>(2,398)</u>	<u>(8,178,735)</u>	<u>(0)</u>	<u>(702,907)</u>
Profit / (loss) after taxation	<u>(30,395,028)</u>	<u>(99,831,953)</u>	<u>(22,926,014)</u>	<u>(15,448,275)</u>
Loss per share - basic & diluted	<u>(2.91)</u>	<u>(9.55)</u>	<u>(2.19)</u>	<u>(1.48)</u>

**CONDENSED INTERIM STATEMENT OF
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31 ,2025**

	MARCH 2025 Rupees	MARCH 2024 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES:		
Loss before taxation	(30,392,629)	(91,653,218)
Adjustments for:		
Depreciation	22,645,100	24,890,010
Financial Charges	1,309,550	17,664,432
Gain on disposal of assets	-	-
W.P.P.F	-	-
	<u>23,954,650</u>	<u>42,554,442</u>
Cash Flow Before Working Capital Changes		
Working Capital Changes	(6,437,979)	(49,098,776)
(Increase) / Decrease in current assets		
Stores, spare parts and loose tools and Stock in trade	-	(2,598,701)
Trade debts	55,869	29,072,599
Loan and advances	14,368,645	(49,501,570)
Trade deposits and short prepayments	(3,897,008)	(39,753,205)
Other Receivables	-	-
Increase/ (decrease) in current liabilities		
Trade and other payables	(827,379)	6,362,290
	<u>(1,735,053)</u>	<u>93,495,291</u>
	<u>7,965,074</u>	<u>37,076,704</u>
Cash Generated from Operations	1,527,095	(12,022,072)
Financial Cost Paid	(1,309,550)	(1,852,194)
Net Cash inflow /(outflow) from operating activities	<u>217,545</u>	<u>(13,874,266)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Security Deposits	(10)	(261,250)
Fixed capital expenditure	-	-
Capital Work In Progress	-	-
Net Cash inflow /(outflow) from Investing activities	<u>(10)</u>	<u>(261,250)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Long Term loans (Paid)/Received	-	-
Directors' loan	2,675,640	2,750,000
Payment of liabilities against assets subject to finance lease	(2,919,631)	(6,391,729)
Net Cash inflow /(outflow) from Financing activities	<u>(243,991)</u>	<u>(3,641,870)</u>
Net (Increase) / Decrease in cash and cash equivalents	(26,456)	(17,777,386)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	<u>(674,530,760)</u>	<u>(672,430,602)</u>
CASH AND CASH EQUIVALENTS AT THE END OF THIRD QUARTER	<u><u>(674,557,216)</u></u>	<u><u>(690,207,988)</u></u>
A CASH AND CASH EQUIVALENTS		
Short term finance	(676,359,549)	(694,859,189)
Cash and Bank balances	1,802,333	4,651,201
	<u>(674,557,216)</u>	<u>(690,207,988)</u>

**STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTH AND
QUARTER ENDED MARCH 31, 2025**

	Share Capital Rupees	Capital Reserves Rupees	Directors' Loan Rupees	Un-appropriat-ed Profit Rupees	Total Rupees
Balance as at July 01.2023	104,578,900	100,000,000	94,308,538	(39,620,161)	259,267,277
Loan From Directors			2,750,000		2,750,000
Net Loss for 9 Months upto March 31, 2024				(99,831,954)	(99,831,954)
Balance as at March 31, 2024	104,578,900	100,000,000	97,058,538	(139,452,115)	162,185,323
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		2,675,640
Net Loss for 9 Months upto March 31, 2025				(30,395,028)	(30,395,028)
Balance as at March 31, 2025	104,578,900	100,000,000	99,734,178	(406,046,329)	(101,733,251)

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. 2024 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 2025 Rupees	March 31 2024 Rupees
4. Basic Loss per Share		
Net Loss for the Nine Months	(30,395,028)	(99,831,954)
Number of Ordinary Shares	10,457,890	10,457,890
Loss per Share- basic & diluted	(2.91)	(9.55)


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