

October 02, 2026

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of ARM Green Industries Limited (the Company) in its meeting held on Friday at 10:00 a.m., October 2, 2026, at its Registered Office recommended the following:

- (i) Cash Dividend: NIL
- (ii) Bonus Shares: NIL
- (iii) Right Shares: NIL
- (iv) Any other entitlement/corporate action: NIL
- (v) any other price-sensitive information: NIL

The Financial Statements of the Company are attached.

The Annual General Meeting of the Company will be held on October 27, 2026 at 9:00 a.m. at Plot no. WL-14(1)-A03, Bin Qasim Industrial Park, Special Economic Zone (BQIP-SEZ).

The share transfer books of the Company will be closed from October 23, 2026 to October 27, 2026 (both days inclusive). Transfers received at F.D. Registrar Services (Pvt.) Limited at 1705, 17th Floor Saima Trade Tower-A, I.I. Chundrigar Road Karachi at the close of business on October 22, 2026 will be treated in time for the purpose of the entitlement to attend the AGM.

The Annual Report of the Company for the year ended June 30, 2026 will be transmitted through PUCARS at least 21 days before holding of the Annual General Meeting.

Yours Sincerely,



Rizwan Masood
Company Secretary
Encl: a.a.



Head Office:

48-C, Street 11, Khayaban-e-Jami, DHA Phase VII, Karachi.

Tele: +92(21) 35397706

Email: companysec@heliosresol.com

Web: www.calcorp.com.pk

ARM GREEN INDUSTRIES LIMITED (FORMERLY CALCORP LIMITED)
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	2026 ----- (Rupees) -----	2025 -----
ASSETS			
Non-current assets			
Property, plant and equipment	4	22,952,449	-
Capital work-in-progress	6	301,935,261	-
Advance against purchase of plot	7	70,000,000	-
Long-term deposits and prepayments	8	25,000	25,000
Goodwill	9	3,439,020	-
		398,351,730	25,000
Current Assets			
Stock-in-trade	10	14,211,089	-
Advances, deposits, prepayments and other receivables	11	8,935,439	-
Cash and bank balances	12	17,638,939	312,570,726
		40,785,467	312,570,726
TOTAL ASSETS		439,137,197	312,595,726
LIABILITIES AND EQUITY			
Authorised Share Capital			
20,000,000 Ordinary shares of Rs. 10/- each		200,000,000	200,000,000
Issued, subscribed and paid-up share capital			
Reserves	13	107,444,130	107,444,130
	14	187,053,365	191,288,072
		294,497,495	298,732,202
Current Liabilities			
Unclaimed dividend		625,215	625,215
Taxation - net		2,341,860	11,642,397
Accrued and other liabilities	15	21,668,955	1,595,912
Due to related parties	16	120,003,672	-
		144,639,702	13,863,524
CONTINGENCIES AND COMMITMENTS			
	17	-	-
TOTAL LIABILITIES AND EQUITY		439,137,197	312,595,726

The annexed notes 1 to 34 form an integral part of these consolidated financial statements.



Chief Financial Officer



Chief Executive Officer



Director

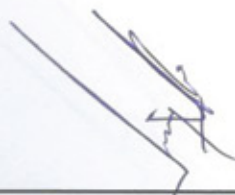
ARM GREEN INDUSTRIES LIMITED (FORMERLY CALCORP LIMITED)
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

		2026	2025
	Note	----- (Rupees) -----	
Income from vehicle plying for hire	18	-	10,489,989
Cost of sales	19	(313,848)	-
Gross (loss)/profit		(313,848)	10,489,989
Administrative and operating expenses	20	(13,621,133)	(10,680,534)
Financial charges	21	(25,231)	(1,725)
		(13,646,364)	(10,682,259)
Other income	22	14,894,139	15,400,272
Profit before income tax and levy (final & minimum tax)		933,927	15,208,002
Final taxes	23.1	-	-
Minimum tax differential	23.2	-	-
Profit before income tax		933,927	15,208,002
Income tax			
Current	23.3	(5,168,634)	(4,734,034)
(Loss)/Profit after income tax		(4,234,707)	10,473,968
(Loss)/Earnings per share	24	(0.39)	0.97

The annexed notes 1 to 34 form an integral part of these consolidated financial statements.



Chief Financial Officer



Chief Executive Officer



Director

ARM GREEN INDUSTRIES LIMITED (FORMERLY CALCORP LIMITED)
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	----- (Rupees) -----	
(Loss)/Income for the year	(4,234,707)	10,473,968
Other comprehensive income	-	-
Total comprehensive(Loss)/ Income for the year	<u><u>(4,234,707)</u></u>	<u><u>10,473,968</u></u>

The annexed notes 1 to 34 form an integral part of these consolidated financial statements.



Chief Financial Officer



Chief Executive Officer



Director

ARM GREEN INDUSTRIES LIMITED (FORMERLY CALCORP LIMITED)
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

		2026	2025
	Note	----- (Rupees) -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income tax and levy		933,926	15,208,002
Adjustments for non-cash items:			
Depreciation	4	192,877	9,141,561
Financial charges	21	25,231	1,725
Cash generated from operations before working capital changes		1,152,034	24,351,288
Decrease/(increase) in current assets			
Deposits, prepayments and other receivables	8	(268,479)	129,825,841
Stock-in-trade	10	(14,211,089)	-
Trade receivable		-	25,602,255
		(14,479,568)	155,428,096
(Decrease)/increase in current liabilities			
Accrued and other liabilities	15	27,840,612	(4,363,417)
Payable against purchases	16	44,080,571	-
		71,921,183	(4,363,417)
Cash generated from operations		58,593,649	175,415,967
Financial charges paid	21	(25,231)	(1,725)
Taxes paid		(21,345,380)	(9,507,936)
Net cash (used in)/generated from operating activities		37,223,039	165,906,306
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	4	(23,145,326)	-
Additions to capital work in progress		(190,297,625)	-
Advance against purchase of plot	7	(35,000,000)	-
Net cash received on acquisition of subsidiary		40,970,761	-
Proceeds from sale of property and equipment		-	146,536,147
Net cash (used in)/generated from investing activities		(207,472,190)	146,536,147
CASH FLOWS FROM FINANCING ACTIVITIES			
Loan repaid to related party		(160,805,736)	-
Loan Received from Directors		39,023,101	-
Loan Paid to Associate		(2,900,000)	-
Net cash(used in) financing activities		(124,682,635)	-
Net (decrease)/increase in cash and cash equivalents		(294,931,787)	312,442,453
Cash and cash equivalents at the beginning of the year		312,570,726	128,273
Cash and cash equivalents at the end of year	12	17,638,939	312,570,726

The annexed notes 1 to 34 form an integral part of these consolidated financial statements.



Chief Financial Officer



Chief Executive Officer



Director

ARM GREEN INDUSTRIES LIMITED (FORMERLY CALCORP LIMITED)
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Issued, subscribed and paid-up share capital	General reserves	Unappropriated profit	Total
	----- Rupees -----			
Balance as at June 30, 2024	107,444,130	48,540,340	132,273,764	288,258,234
Total comprehensive income for the year	-	-	10,473,968	10,473,968
Balance as at June 30, 2025	107,444,130	48,540,340	142,747,732	298,732,202
Total comprehensive loss for the year	-	-	(4,234,707)	(4,234,707)
Balance as at June 30, 2026	107,444,130	48,540,340	138,513,025	294,497,495

The annexed notes 1 to 34 form an integral part of these consolidated financial statements.



Chief Financial Officer



Chief Executive Officer



Director

ARM GREEN INDUSTRIES LIMITED (FORMERLY CALCORP LIMITED)
UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

ASSETS	Note	2026 ----- (Rupees) -----	2025 -----
Non-current assets			
Investment in subsidiary - at cost	5	100,000	-
Loan receivable from subsidiary	6	290,000,000	-
Long-term deposits and prepayments	7	25,000	25,000
		290,125,000	25,000
Current Assets			
Interest receivable	8	13,887,121	-
Cash and bank balances	9	13,816,534	312,570,726
		27,703,655	312,570,726
TOTAL ASSETS		<u>317,828,655</u>	<u>312,595,726</u>
LIABILITIES AND EQUITY			
Authorised Share Capital			
20,000,000 Ordinary shares of Rs. 10/- each		<u>200,000,000</u>	<u>200,000,000</u>
Issued, subscribed and paid-up share capital	10	107,444,130	107,444,130
Reserves	11	203,942,313	191,288,072
		311,386,443	298,732,202
Current Liabilities			
Unclaimed dividend		625,215	625,215
Taxation - net		2,341,860	11,642,397
Accrued and other liabilities	12	3,475,137	1,595,912
		6,442,212	13,863,524
CONTINGENCIES AND COMMITMENTS	13	-	-
TOTAL LIABILITIES AND EQUITY		<u>317,828,655</u>	<u>312,595,726</u>

The annexed notes 1 to 30 form an integral part of these unconsolidated financial statements.

Chief Financial Officer

Chief Executive Officer

Director

ARM GREEN INDUSTRIES LIMITED (FORMERLY CALCORP LIMITED)
UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

		2026	2025
	Note	----- (Rupees) -----	
Income			
Income from vehicle plying for hire	14	-	10,489,989
Other income	15	28,020,994	15,400,272
		<u>28,020,994</u>	<u>25,890,261</u>
Expenses			
Administrative and operating expenses	16	(9,812,623)	(10,680,534)
Other expenses	17	(363,732)	-
Financial charges	18	(21,764)	(1,725)
		<u>(10,198,119)</u>	<u>(10,682,259)</u>
Profit before income tax and levy (final & minimum tax)		<u>17,822,875</u>	<u>15,208,002</u>
Final taxes	19.1	-	-
Minimum tax differential	19.2	-	-
Profit before income tax		<u>17,822,875</u>	<u>15,208,002</u>
Income tax			
- Current For the year	19.3	(5,168,634)	(15,317,182)
- Deferred		-	10,583,148
Profit after income tax		<u>12,654,241</u>	<u>10,473,968</u>
Earnings per share	20	<u>1.18</u>	<u>0.97</u>

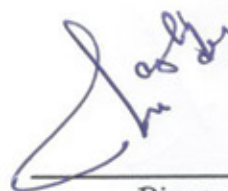
The annexed notes 1 to 30 form an integral part of these unconsolidated financial statements.



Chief Financial Officer



Chief Executive Officer



Director

ARM GREEN INDUSTRIES LIMITED (FORMERLY CALCORP LIMITED)
UNCONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	----- (Rupees) -----	
Income for the year	12,654,241	10,473,968
Other comprehensive income	-	-
Total comprehensive income for the year	<u>12,654,241</u>	<u>10,473,968</u>

The annexed notes 1 to 30 form an integral part of these unconsolidated financial statements.



Chief Financial Officer



Chief Executive Officer



Director

ARM GREEN INDUSTRIES LIMITED (FORMERLY CALCORP LIMITED)
UNCONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

		2026	2025
	Note	----- (Rupees) -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income tax and levy		17,822,875	15,208,002
Adjustments for non-cash items:			
Depreciation		-	9,141,561
Financial charges	18	21,764	1,725
Cash generated from operations before working capital changes		17,844,639	24,351,288
Decrease/(increase) in current assets			
Deposits, prepayments and other receivables	7	(13,887,121)	129,825,841
Trade receivable		-	25,602,255
		(13,887,121)	155,428,096
(Decrease)/increase in current liabilities			
Accrued and other liabilities	12	1,879,225	(4,363,417)
Cash generated from operations		5,836,743	175,415,967
Financial charges paid	18	(21,764)	(1,725)
Taxes paid		(14,469,171)	(9,507,936)
Net cash (used in)/generated from operating activities		(8,654,192)	165,906,306
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment in subsidiary	5	(100,000)	-
Loan to subsidiary	6	(290,000,000)	-
Proceeds from sale of property and equipment		-	146,536,147
Net cash generated (used in)/from investing activities		(290,100,000)	146,536,147
Net (decrease)/increase in cash and cash equivalents		(298,754,192)	312,442,453
Cash and cash equivalents at the beginning of the year		312,570,726	128,273
Cash and cash equivalents at the end of year	9	13,816,534	312,570,726

The annexed notes 1 to 30 form an integral part of these unconsolidated financial statements.



Chief Financial Officer



Chief Executive Officer



Director

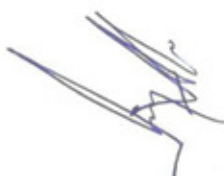
ARM GREEN INDUSTRIES LIMITED (FORMERLY CALCORP LIMITED)
UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Issued, subscribed and paid-up share capital	General reserves	Unappropriated profit	Total
	Rupees			
Balance as at June 30, 2024	107,444,130	48,540,340	132,273,764	288,258,234
Total comprehensive income for the year	-	-	10,473,968	10,473,968
Balance as at June 30, 2025	107,444,130	48,540,340	142,747,732	298,732,202
Total comprehensive income for the year	-	-	12,654,241	12,654,241
Balance as at June 30, 2026	107,444,130	48,540,340	155,401,973	311,386,443

The annexed notes 1 to 30 form an integral part of these unconsolidated financial statements.



Chief Financial Officer



Chief Executive Officer



Director