



ARM GREEN

INDUSTRIES LIMITED

(Formerly Calcorp Limited)

October 29, 2026

FORM-7

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

Subject: Financial Results for the 1st Quarter Ended September 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 Thursday at 9:30 a.m., October 29, 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.

Yours Sincerely,



Asif Ali
Director/CEO
Encl: a.a.

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CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2026

		(Un-audited) September 30, 2026	(Audited) June 30, 2026
	Note	----- Rupees -----	
ASSETS			
NON-CURRENT ASSETS			
Investment in subsidiary - at cost	6	100,000	100,000
Loan receivable from subsidiary	7	290,000,000	290,000,000
Long term deposit		25,000	25,000
		290,125,000	290,125,000
CURRENT ASSETS			
Interest receivable	8	23,241,126	13,887,121
Cash and bank balances		12,372,492	13,816,533
		35,613,618	27,703,654
TOTAL ASSETS		325,738,618	317,828,654
EQUITY AND LIABILITIES			
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		107,444,130	107,444,130
Reserves	9	209,483,711	203,942,313
		316,927,841	311,386,443
CURRENT LIABILITIES			
Unclaimed dividend		625,215	625,215
Taxation - net		4,491,584	2,341,859
Accrued and other liabilities		3,693,978	3,475,137
		8,810,777	6,442,211
CONTINGENCIES AND COMMITMENTS	10	-	-
TOTAL EQUITY AND LIABILITIES		325,738,618	317,828,654

The annexed notes 1 to 16 form an integral part of these condensed interim unconsolidated financial statements.



Chief Financial Officer



Chief Executive Officer



Director

CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-audited)

FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

		Quarter Ended	
		September 30, 2026	September 30, 2025
		----- Rupees -----	
Note			
	Income		
	Other income	11 <u>9,589,974</u>	<u>-</u>
		<u>9,589,974</u>	<u>-</u>
	Expenses		
	Administrative and operating expenses	<u>(1,851,658)</u>	<u>(1,052,201)</u>
	Financial charges	<u>-</u>	<u>(115)</u>
		<u>(1,851,658)</u>	<u>(1,052,316)</u>
	Profit/(loss) before income tax for the period	<u>7,738,316</u>	<u>(1,052,316)</u>
	Income tax		
	- Current For the period	<u>(2,196,918)</u>	<u>-</u>
	- Deferred tax	<u>-</u>	<u>-</u>
	Profit/(loss) after income tax for the period	<u>5,541,398</u>	<u>(1,052,316)</u>
	Other comprehensive income	<u>-</u>	<u>-</u>
	Total comprehensive income/(loss) for the period	<u>5,541,398</u>	<u>(1,052,316)</u>
	Earnings/(loss) per share	<u>0.52</u>	<u>(0.10)</u>

The annexed notes 1 to 16 form an integral part of these condensed interim unconsolidated financial statements.



Chief Financial Officer



Chief Executive Officer



Director

CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY (Un-audited)

FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	Issued, subscribed and paid-up share capital	General reserves	Unappropriated profit	Total
	----- Rupees -----			
Balance as at July 01, 2025	107,444,130	48,540,340	142,747,732	298,732,202
Total comprehensive loss for the period	-	-	(1,052,316)	(1,052,316)
Balance as at September 30, 2025	<u>107,444,130</u>	<u>48,540,340</u>	<u>141,695,416</u>	<u>297,679,886</u>
Balance as at July 01, 2026	107,444,130	48,540,340	155,401,973	311,386,443
Total comprehensive income for the period	-	-	5,541,398	5,541,398
Balance as at September 30, 2026	<u>107,444,130</u>	<u>48,540,340</u>	<u>160,943,371</u>	<u>316,927,841</u>

The annexed notes 1 to 16 form an integral part of these condensed interim unconsolidated financial statements.



Chief Financial Officer



Chief Executive Officer



Director

CONDENSED INTERIM UNCONSOLIDATED CASH FLOW STATEMENT (Un-audited)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	September 30, 2026 ----- Rupees -----	September 30, 2025 -----
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(loss) before income tax for the period	7,738,316	(1,052,316)
Adjustments for non-cash items:		
Financial charges	-	115
Cash flow generated from/(used in) operation before working capital changes	<u>7,738,316</u>	<u>(1,052,201)</u>
Increase in current assets		
Interest receivable	(9,354,005)	-
Trade receivables	-	-
	<u>(9,354,005)</u>	<u>-</u>
Increase in current liabilities		
Accrued and other liabilities	218,841	575,340
Cash used in generated from operations	<u>(1,396,848)</u>	<u>(476,861)</u>
Financial charges paid	-	(115)
Taxes paid	(47,194)	-
Net cash used in operating activities	<u>(1,444,042)</u>	<u>(476,976)</u>
Net decrease in cash and cash equivalents	<u>(1,444,042)</u>	<u>(476,976)</u>
Cash and cash equivalents at the beginning of the period	13,816,534	312,570,726
Cash and cash equivalents at the end of period	<u><u>12,372,492</u></u>	<u><u>312,093,750</u></u>

The annexed notes 1 to 16 form an integral part of these condensed interim unconsolidated financial statements.



Chief Financial Officer



Chief Executive Officer



Director

CONDENSED INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2026

		(Un-audited) September 30, 2026	(Audited) June 30, 2026
	Note	----- Rupees -----	
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	6	29,062,724	22,952,449
Capital work-in-progress	7	332,845,914	301,935,261
Advance against purchase of plot	8	105,000,000	70,000,000
Long-term deposits and prepayments		25,000	25,000
Goodwill		3,439,020	3,439,020
		470,372,658	398,351,730
CURRENT ASSETS			
Trade Debts		1,513,667	-
Stock-in-trade		54,192,164	14,211,089
Advances, deposits, prepayments and other receivables		34,188,711	8,935,439
Cash and bank balances		12,645,128	17,638,939
		102,539,670	40,785,467
TOTAL ASSETS		572,912,328	439,137,197
EQUITY AND LIABILITIES			
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		107,444,130	107,444,130
Reserves	9	175,803,382	187,053,365
		283,247,512	294,497,495
CURRENT LIABILITIES			
Trade creditors		34,856,097	-
Unclaimed dividend		625,215	625,215
Taxation - net		4,491,584	2,341,860
Accrued and other liabilities		19,755,742	21,668,955
Due to related parties		229,936,178	120,003,672
		289,664,816	144,639,702
CONTINGENCIES AND COMMITMENTS	10	-	-
TOTAL EQUITY AND LIABILITIES		572,912,328	439,137,197

The annexed notes 1 to 16 form an integral part of these condensed interim consolidated financial statements.



Chief Financial Officer



Chief Executive Officer



Director

CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-audited)

FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

		Quarter Ended	
		September 30, 2026	September 30, 2025
		----- Rupees -----	
Note			
	Revenue - net	2,132,193	-
	Cost of sales	(2,475,609)	-
	Gross profit	(343,416)	-
	Administrative and operating expenses	(9,022,323)	(1,052,201)
	Operating profit	(9,365,739)	(1,052,201)
	Financial charges	-	(115)
11	Other income	312,674	-
	Loss before income tax for the period	(9,053,065)	(1,052,316)
	Income tax		
	- Current For the period	(2,196,918)	-
	- Deferred tax	-	-
	Loss after income tax for the period	(11,249,983)	(1,052,316)
	Other comprehensive income	-	-
	Total comprehensive loss for the period	(11,249,983)	(1,052,316)
	Loss per share	(1.05)	(0.10)

The annexed notes 1 to 16 form an integral part of these condensed interim consolidated financial statements.



Chief Financial Officer



Chief Executive Officer



Director

CONDENSED INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (Un-audited)

FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	Issued, subscribed and paid-up share capital	General reserves	Unappropriated profit	Total
	----- Rupees -----			
Balance as at July 01, 2025	107,444,130	48,540,340	142,747,732	298,732,202
Total comprehensive loss for the period	-	-	(1,052,316)	(1,052,316)
Balance as at September 30, 2025	<u>107,444,130</u>	<u>48,540,340</u>	<u>141,695,416</u>	<u>297,679,886</u>
Balance as at July 01, 2026	107,444,130	48,540,340	138,513,025	294,497,495
Total comprehensive income for the period	-	-	(11,249,983)	(11,249,983)
Balance as at September 30, 2026	<u>107,444,130</u>	<u>48,540,340</u>	<u>127,263,042</u>	<u>283,247,512</u>

The annexed notes 1 to 16 form an integral part of these condensed interim consolidated financial statements.



Chief Financial Officer



Chief Executive Officer



Director

CONDENSED INTERIM CONSOLIDATED CASH FLOW STATEMENT (Un-audited)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	September 30, 2026	September 30, 2025
	----- Rupees -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before income tax for the period	(11,249,983)	(1,052,316)
Adjustments for non-cash items:		
Depreciation	629,980	-
Financial charges	-	115
Cash flow used in operation before working capital changes	(10,620,003)	(1,052,201)
Decrease/(increase) in current assets		
Trade Debts	(1,513,667)	-
Stock-in-trade	(39,981,075)	-
Advances, deposits, prepayments and other receivables	(25,253,272)	-
	(66,748,014)	-
(Decrease)/increase in current liabilities		
Trade creditors	34,856,097	-
Accrued and other liabilities	283,704	575,340
	35,139,801	575,340
Cash used in generated from operations	(42,228,216)	(476,861)
Financial charges paid	-	(115)
Taxes paid	(47,194)	-
Net cash used in operating activities	(42,275,410)	(476,976)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(6,740,254)	-
Additions to capital work in progress	(30,910,653)	-
Advance against purchase of plot	(35,000,000)	-
Net cash used in investing activities	(72,650,907)	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Loan received from director	109,932,506	-
Net cash from investing activities	109,932,506	-
Net decrease in cash and cash equivalents	(4,993,811)	(476,976)
Cash and cash equivalents at the beginning of the period	17,638,939	312,570,726
Cash and cash equivalents at the end of period	12,645,128	312,093,750

The annexed notes 1 to 16 form an integral part of these condensed interim consolidated financial statements.



Chief Financial Officer



Chief Executive Officer



Director