

ARMA SERVICES INC

FORM 10-Q (Quarterly Report)

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Industry	Business Support Services
Sector	Industrials
Fiscal Year	10/31

U.S. SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form 10-Q

Mark One

☒ QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended July 31, 2023

☐ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission File No. 333-202398

ARMA SERVICES, INC.

(Exact name of registrant as specified in its charter)

Nevada

(State or Other Jurisdiction of
Incorporation or Organization)

8744

(Primary Standard Industrial
Classification Number)

EIN 32-0449388

(IRS Employer
Identification Number)

7260 W. Azure Dr. Suite 140-928
Las Vegas, NV 89130
armaservicesinc@mail.com
725-235-7766

(Address and telephone number of principal executive offices)

Securities registered pursuant to Section 12(b) of the Act: None

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for shorter period that the registrant as required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).
Yes ☐ No ☒

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☐

Non-accelerated filer ☒

Accelerated filer ☐

Smaller reporting company ☒

Emerging Growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act) Yes ☐ No ☒

Indicate by check mark whether the registrant has filed all documents and reports required to be filed by Sections 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court. Yes ☐ No ☐

As of July 31, 2023, the registrant had 12,240,000 shares of common stock issued and outstanding. No market value has been computed based upon the fact that no active trading market has been established as of July 31, 2023.

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PART 1

Item 1. Financial Statements (Unaudited)

ARMA SERVICES, INC.
Consolidated Balance Sheets

	As at	
	July 31, 2023	October 31, 2022
ASSETS		
CURRENT ASSETS		
Cash	\$ 48,191	\$ —
Receivable	27,998	—
Prepaid expense	73,187	—
Other current assets	76,603	—
TOTAL CURRENT ASSETS	225,979	—
Goodwill	881,196	—
TOTAL ASSETS	\$ 1,107,175	\$ —
LIABILITIES AND STOCKHOLDERS' EQUITY / (DEFICIT)		
CURRENT LIABILITIES		
Accounts payables and accrued liabilities	\$ 365,733	\$ 14,556
Loan from director	27,248	27,248
Taxes payable	3,159	—
Other short-term liabilities	12,692	—
TOTAL CURRENT LIABILITIES	408,832	41,804
Note payable	908,390	—
TOTAL LIABILITIES	1,317,222	41,804
STOCKHOLDERS' EQUITY (DEFICIT)		
Common stock, par value \$0.001; 75,000,000 shares authorized, 12,240,000 shares issued and outstanding at April 30, 20213 and October 31, 2022	12,240	6,240
Additional paid-in capital	20,160	20,160
Accumulated deficit	(242,447)	(68,204)
TOTAL STOCKHOLDERS' EQUITY (DEFICIT)	(210,047)	(41,804)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)	\$ 1,107,175	\$ —

The accompanying notes are an integral part of the financial statement.

ARMA SERVICES, INC.
Consolidated Statement of Loss
(Unaudited)

	For the Three Months Ended July 31, 2023	For the Three Months Ended July 31, 2022	For the Nine Months Ended July 31, 2023	For the Nine Months Ended July 31, 2022
Revenue	\$ —	\$ —	\$ 8,300	\$ —
Cost of revenue	—	—	9,815	—
Gross profit / (loss)	<u>—</u>	<u>—</u>	<u>(1,515)</u>	<u>—</u>
Operating expenses				
General and Administrative	16,633	2,750	172,728	9,010
Total operating expenses	<u>16,633</u>	<u>2,750</u>	<u>172,728</u>	<u>9,010</u>
NET INCOME (LOSS)	<u>\$ (16,633)</u>	<u>\$ (2,750)</u>	<u>\$ (174,243)</u>	<u>\$ (9,010)</u>
Net loss per share - basic and diluted	\$ (0.00)	\$ (0.00)	\$ (0.02)	\$ (0.00)
Weighted number of shares outstanding -				
Basic and diluted	<u>12,240,000</u>	<u>6,240,000</u>	<u>9,646,593</u>	<u>6,240,000</u>

The accompanying notes are an integral part of the financial statement.

ARMA SERVICES, INC.
Consolidated Statement of Stockholders' Equity (deficit)
July 31, 2023 (unaudited)

	<u>Common Stock</u>		<u>Additional</u>	<u>Accumulated</u>	<u>Shareholders'</u>
	<u>Shares</u>	<u>Par Value</u>	<u>Paid-in Capital</u>	<u>Deficit</u>	<u>(Deficit)</u>
Balance October 31, 2021	6,240,000	\$ 6,240	\$ 20,160	\$ (58,545)	\$ (32,145)
Net loss for the three months period ended January 31, 2022	—	—	—	(441)	(441)
Balance January 31, 2022	6,240,000	6,240	20,160	(58,986)	(32,586)
Net loss for the three months period ended April 30, 2022	—	—	—	(5,819)	(5,819)
Balance April 30, 2022	6,240,000	6,240	20,160	(64,805)	(38,405)
Net loss for the three months period ended July 31, 2022	—	—	—	(2,750)	(2,750)
Balance July 31, 2022	6,240,000	6,240	20,160	(67,555)	(41,155)
Balance October 31, 2022	6,240,000	\$ 6,240	\$ 20,160	\$ (68,204)	\$ (41,804)
Net loss for the three-month period ended January 31, 2023	—	—	—	(104,632)	(104,632)
Balance January 31, 2023	6,240,000	\$ 6,240	\$ 20,160	\$ (172,836)	\$ (146,436)
Shares issuance	6,000,000	6,000	—	—	6,000
Net loss for the three months period ended April 30, 2023	—	—	—	(52,978)	(52,978)
Balance April 30, 2023	12,240,000	12,240	20,160	(225,814)	(193,414)
Net loss for the three months period ended July 31, 2023	—	—	—	(16,633)	(16,633)
Balance July 31, 2023	12,240,000	12,240	20,160	(242,447)	(210,047)

The accompanying notes are an integral part of the financial statement.

ARMA SERVICES, INC.
Consolidated Statement of Cash Flow (unaudited)

	Nine Months Period Ended July 31, 2023	Nine Months Period Ended July 31, 2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net loss	\$ (174,243)	\$ (9,010)
Changes in operating assets and liabilities:		
(Increase) decrease in accounts and other payables	222,434	2,412
Net cash used / provided in operating activities	48,191	(6,598)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Notes payable	—	—
Director's loans	—	6,598
Net cash provided by financing activities	—	6,598
NET INCREASE IN CASH	\$ 48,191	\$ —
CASH AND CASH EQUIVALENTS at beginning of year	—	—
CASH AND CASH EQUIVALENTS at end of year	\$ 48,191	\$ —

The accompanying notes are an integral part of the financial statement.

ARMA SERVICES, INC.
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)
July 31, 2023, and October 31, 2022

NOTE 1 – ORGANIZATION AND NATURE OF BUSINESS

Arma Services Inc. (the “Company”, “we”, “us” or “our”) was incorporated under the laws of the State of Nevada on September 2, 2014.

On February 27, 2023, Arma Services Inc. (“ARMV,” or the “Company”) entered into a share exchange agreement with Wenflor International Inc. to acquire Bret International Holding Corp., owner of 100% of Bret Consultores, SAPI de CV: (“Bret”), a Mexican corporation, specializing in Forestry Management and creating Carbon Offsets and Ecapfin Sapi de Cv. a Mexican corporation specialized in developing methodologies of carbon capture in agricultural crop applications.

We plan to develop and manage forestry properties belonging to Indigenous communities in five states in Mexico with over 156,000 hectares of forest land creating carbon offsets and agricultural carbon offsets to be sold to Fortune 5000 Companies to offset their carbon liabilities. The company plans to expand this program on a global scale working with Governments, Indigenous Communities, the UNFCC, NGO’S, the UNDP, FAO, the Green Climate Fund (GCF) and the Global Environment Facility (GEF).

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in the United States of America and are presented in US dollars.

Basis of Consolidation

The consolidated financial statements include the accounts of Arma Services Inc and its subsidiaries Bret Consultores and Ecapfin. All significant inter-company balances and transactions within the Company have been eliminated upon consolidation.

Accounting Basis

The Company uses the accrual basis of accounting and accounting principles generally accepted in the United States of America (“GAAP” accounting). The Company has adopted an October 31 fiscal year end.

Cash and Cash Equivalents

The Company considers all highly liquid investments with original maturities of three months or less to be cash equivalents. The Company had \$48,191 in cash as of July 31, 2023, and Nil as of October 31, 2022.

Fair Value of Financial Instruments

ASC topic 820 “Fair Value Measurements and Disclosures” establishes a three-tier fair value hierarchy, which prioritizes the inputs in measuring fair value. The hierarchy prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

These tiers include:

Level 1: defined as observable inputs such as quoted prices in active markets.

Level 2: defined as inputs other than quoted prices in active markets that are either directly or indirectly observable; and

Level 3: defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions.

The carrying value of accounts payable and the Company’s loan from shareholder approximates its fair value due to their short-term maturity.

Income Taxes

Income taxes are computed using the asset and liability method. Under the asset and liability method, deferred income tax assets and liabilities are determined based on the differences between the financial reporting and tax bases of assets and liabilities and are measured using the currently enacted tax rates and laws. A valuation allowance is provided for the amount of deferred tax assets that, based on available evidence, are not expected to be realized.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenue Recognition

The purpose of our business is to provide a full range of services in the field with communities to develop sustainable forestry management programs producing carbon removal credits to be sold to carbon emitters to offset their carbon emissions.

Services are provided through Indigenous Communities, NGO’s, Governments, Industry Leaders, Conferences and Business meetings, Agriculture producers and Cooperatives.

The Company will recognize revenue in accordance with ASC topic 606 “Revenue from Contracts with Customers”. The core principle of ASC 606 is that an entity recognizes revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. An entity recognizes revenue in accordance with that core principle by applying the following steps:

Step 1: Identify the contract(s) with a customer

Step 2: Identify the performance obligations in the contract

Step 3: Determine the transaction price

Step 4: Allocate the transaction price to the performance obligations in the contract

Step 5: Recognize revenue when (or as) the entity satisfies a performance obligation.

Specifically, Section 606-10-50 requires an entity to provide information about: a. Revenue recognized from contracts with customers, including the disaggregation of revenue into appropriate categories; b. Contract balances, including the opening and closing balances of receivables, contract assets, and contract liabilities; c. Performance obligations, including when the entity typically satisfies its performance obligations and the transaction price that is allocated to the remaining performance obligations in a contract; d. Significant judgments, and changes in judgments, made in applying the requirements to those contracts.

Stock-Based Compensation

Stock-based compensation is accounted for at fair value in accordance with ASC Topic 718. To date, the Company has not adopted a stock option plan and has not granted any stock options.

Basic Income (Loss) Per Share

Basic income (loss) per share is calculated by dividing the Company's net income (loss) applicable to common shareholders by the weighted average number of common shares during the period. Diluted income (loss) per share is calculated by dividing the Company's net income (loss) available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted for any potentially dilutive debt or equity. There are no such common stock equivalents outstanding as of July 31, 2023, and October 31, 2022. In loss years common stock equivalents would not be included as they would be anti-dilutive.

Comprehensive Income

The Company has established standards for reporting of comprehensive income, its components and accumulated balances. When applicable, the Company would disclose this information on its Statement of Stockholders' Equity. Comprehensive income comprises equity except those resulting from investments by owners and distributions to owners. The Company has not had any significant transactions that are required to be reported in other comprehensive income.

NOTE 3 – GOING CONCERN

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles, which contemplate continuation of the Company as a going concern. However, the Company has an accumulated deficit of \$242,447. The Company currently has a working capital deficit of \$182,853 and has not completed its efforts to establish a stabilized source of revenues sufficient to cover operating costs over an extended period of time. These factors raise substantial doubt about the ability of the Company to continue as a going concern. These financial statements do not include any adjustments related to the recovery or classification of assets or the amounts and classifications of liabilities that might be necessary should the company be unable to continue as a going concern.

Management anticipates that the Company will be dependent, for the near future, on additional investment capital to fund operating expenses. The Company intends to position itself so that it may be able to raise additional funds through the capital markets. In light of management's efforts, there are no assurances that the Company will be successful in this or any of its endeavors or become financially viable and continue as a going concern.

NOTE 4 – LOANS FROM RELATED PARTY

In support of the Company's efforts and cash requirements, it may rely on advances from related parties until such time that the Company can support its operations or attains adequate financing through sales of its equity or traditional debt financing. There is no formal written commitment for continued support by shareholders. Amounts represent advances or amounts paid in satisfaction of liabilities. The advances are considered temporary in nature and have not been formalized by a promissory note.

NOTE 5 – COMMON STOCK

The Company has 75,000,000, \$0.001 par value shares of common stock authorized. As of July 31, 2023, and October 31, 2022, the Company had 12,240,000 shares and 6,240,000 shares issued and outstanding.

NOTE 6 – RELATED PARTY TRANSACTIONS

As of July 31, 2023, the Company had a non-interest-bearing loan payable to its previous director in the amount of \$27,248 and related party loan to shareholder of \$169,774.

The Company's officers and director provide services and office space to the Company without compensation.

NOTE 7 – COMMITMENTS AND CONTINGENCIES

The Company neither owns nor leases any real or personal property. An officer has provided office services without charge. There is no obligation for the officer to continue this arrangement. Such costs are immaterial to the financial statements and accordingly are not reflected herein. The officers and directors are involved in other business activities and most likely will become involved in other business activities in the future.

NOTE 8 – INCOME TAXES

As of July 31, 2023, the Company had net operating loss carry forwards of approximately \$225,814 that may be available to reduce future years' taxable income in varying amounts through 2033. Future tax benefits which may arise as a result of these losses have not been recognized in these financial statements, as their realization is determined not likely to occur and accordingly, the Company has recorded a valuation allowance for the deferred tax assets relating to these tax loss carryforwards. The provision for Federal income tax consists of the following:

	July 31, 2023	October 31, 2022
Federal income tax benefit attributable to:		
Current Operations	\$ 36,591	\$ 2,028
Less: valuation allowance	(36,591)	(2,028)
Net provision for Federal income taxes	<u>\$ –</u>	<u>\$ –</u>

The cumulative tax effect at the expected rate of 21% of significant items comprising our net deferred tax amount is as follows:

	July 31, 2023	October 31, 2022
Deferred tax asset attributable to:		
Net operating loss carryover	\$ 50,913	\$ 14,322
Less: valuation allowance	(50,913)	(14,333)
Net deferred tax asset	<u>\$ –</u>	<u>\$ –</u>

Due to the change in ownership provisions of the Tax Reform Act of 1986, net operating loss carry forwards of approximately \$68,204 for Federal income tax reporting purposes are subject to annual limitations. Should a change in ownership occur net operating loss carry forwards may be limited as to use in future years.

NOTE 9 – SUBSEQUENT EVENTS

In accordance with ASC 855-10 the Company has analyzed its operations subsequent to July 31, 2023, and to the date these financial statements were issued, and has determined that there are no subsequent events to disclose.

FORWARD LOOKING STATEMENTS

Statements made in this Form 10-Q that are not historical or current facts are "forward-looking statements" made pursuant to the safe harbor provisions of Section 27A of the Securities Act of 1933 (the "Act") and Section 21E of the Securities Exchange Act of 1934. These statements often can be identified by the use of terms such as "may," "will," "expect," "believe," "anticipate," "estimate," "approximate" or "continue," or the negative thereof. We intend that such forward-looking statements be subject to the safe harbors for such statements. We wish to caution readers not to place undue reliance on any such forward-looking statements, which speak only as of the date made. Any forward-looking statements represent management's best judgment as to what may occur in the future. However, forward-looking statements are subject to risks, uncertainties and important factors beyond our control that could cause actual results and events to differ materially from historical results of operations and events and those presently anticipated or projected. We disclaim any obligation subsequently to revise any forward-looking statements to reflect events or circumstances after the date of such statement or to reflect the occurrence of anticipated or unanticipated events.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATION

Results of Operation

Our financial statements have been prepared assuming that we will continue as a going concern and, accordingly, do not include adjustments relating to the recoverability and realization of assets and classification of liabilities that might be necessary should we be unable to continue in operation.

We expect we will require additional capital to meet our long-term operating requirements. We expect to raise additional capital through, among other things, the sale of equity or debt securities.

Nine-Month Period Ended July 31, 2023, and 2022

Our net loss for the nine-month period ended July 31, 2023, was \$(174,243) compared to a net loss of \$(9,010) for the nine-month period ended July 31, 2022. The increase in net loss is related to increased spending associated with implementing our new business plans.

Liquidity and Capital Resources

Nine Months Ended July 31, 2023

As of July 31, 2023, and October 31, 2022, our total assets were \$1,107,175 and Nil as of July 31, 2023, and October 31, 2022, our liabilities were \$1,317,222 and \$41,804 respectively. Accumulated deficit was \$(242,447) and \$(68,204) as of July 31, 2023, and October 31, 2022.

Cash Flows from Operating Activities

For the nine-month period ended July 31, 2023, net cash provided by operating activities were \$48,191. For the nine-month period ended July 31, 2022, net cash flows used in operating activities were \$(6,598).

Cash Flows from Financing Activities

For the nine-month period ended July 31, 2023, we have used \$Nil of cash flows from financing activities. For the nine-month period ended July 31, 2022, we have generated \$6,598 of cash flows from financing activities.

Plan of Operation and Funding

We expect that working capital requirements will continue to be funded through a combination of our existing funds and further issuances of securities. Our working capital requirements are expected to increase in line with the growth of our business.

Existing working capital, further advances and debt instruments, and anticipated cash flow are expected to be adequate to fund our operations over the next twelve months. We have no lines of credit or other bank financing arrangements. Generally, we have financed operations to date through the proceeds of the private placements of equity and debt instruments. In connection with our business plan, management anticipates additional increases in operating expenses and capital expenditures relating to: (i) acquisition of inventory; (ii) developmental expenses associated with a start-up business; and (iii) marketing expenses. We intend to finance these expenses with further issuances of securities, and debt.. Additional issuances of equity or convertible debt securities will result in dilution to our current shareholders. Further, such securities might have rights, preferences or privileges senior to our common stock. Additional financing may not be available upon acceptable terms, or at all. If adequate funds are not available or are not available on acceptable terms, we may not be able to take advantage of prospective new business endeavors or opportunities, which could significantly and materially restrict our business operations.

Off-Balance Sheet Arrangements

As of the date of this Quarterly Report, we do not have any off-balance sheet arrangements that have or are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources that are material to investors.

Going Concern

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles, which contemplate continuation of the Company as a going concern. However, the Company has an accumulated deficit of \$(1,092,615). The Company currently has negative working capital and has not completed its efforts to establish a stabilized source of revenues sufficient to cover operating costs over an extended period of time. These factors raise substantial doubt about the ability of the Company to continue as a going concern. These financial statements do not include any adjustments related to the recovery or classification of assets or the amounts and classifications of liabilities that might be necessary should the company be unable to continue as a going concern.

Management anticipates that the Company will be dependent, for the near future, on additional investment capital to fund operating expenses. The Company intends to position itself so that it may be able to raise additional funds through the capital markets. In light of management's efforts, there are no assurances that the Company will be successful in this or any of its endeavors or become financially viable and continue as a going concern.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK.

No report required.

ITEM 4. CONTROLS AND PROCEDURES

Our management is responsible for establishing and maintaining a system of disclosure controls and procedures (as defined in Rule 13a-15(e) and 15d-15(e) under the Exchange Act) that is designed to ensure that information required to be disclosed by us in the reports that we file or submit under the Exchange Act is recorded, processed, summarized and reported, within the time periods specified in the Commission's rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by an issuer in the reports that it files or submits under the Exchange Act is accumulated and communicated to the issuer's management, including its principal executive officer or officers and principal financial officer or officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure.

An evaluation was conducted under the supervision and with the participation of our management of the effectiveness of the design and operation of our disclosure controls and procedures as of July 31, 2023. Based on that evaluation, our management concluded that our disclosure controls and procedures were not effective as of such date to ensure that information required to be disclosed in the reports that we file or submit under the Exchange Act, is recorded, processed, summarized and reported within the time periods specified in SEC rules and forms. Such officer also confirmed that there was no change in our internal control over financial reporting during the three-month period ended July 31, 2023 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

PART II. OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

Management is not aware of any legal proceedings contemplated by any governmental authority or any other party involving us or our properties. As of the date of this Quarterly Report, no director, officer or affiliate is (i) a party adverse to us in any legal proceeding, or (ii) has an adverse interest to us in any legal proceedings. Management is not aware of any other legal proceedings pending or that have been threatened against us or our properties.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

None.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

None.

ITEM 4. MINE SAFETY DISCLOSURES

Not applicable.

ITEM 5. OTHER INFORMATION

None.

ITEM 6. EXHIBITS

Exhibits:

- | | |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 31 | Certification of Chief Executive Officer and Principal Accounting Officer pursuant to Securities Exchange Act of 1934 Rule 13a-14(a) or 15d-14(a). |
| 32 | Certifications pursuant to Securities Exchange Act of 1934 Rule 13a-14(b) or 15d-14(b) and 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes- Oxley Act of 2002. |
| 101.INS* | Inline XBRL Instance Document (the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document) |
| 101.SCH* | Inline XBRL Taxonomy Extension Schema Document |
| 101.CAL* | Inline XBRL Taxonomy Extension Calculation Linkbase Document |
| 101.DEF* | Inline XBRL Taxonomy Extension Definition Linkbase Document |
| 101.LAB* | Inline XBRL Taxonomy Extension Label Linkbase Document |
| 101.PRE* | Inline XBRL Taxonomy Extension Presentation Linkbase Document |
| 104* | Cover Page Interactive Data File (formatted in inline XBRL, and included in exhibit 101). |

* to be filed by amendment

SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

September 19, 2023

Arma Services, Inc.

By: /s/ Eric Eastwood Nixon

Eric Eastwood Nixon

CEO and Principal Accounting Officer

**CERTIFICATION PURSUANT TO
18 USC, SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 302 OF THE SARBANES OXLEY ACT OF 2002**

I, Eric Eastwood Nixon, Chief Executive Officer and Principal Accounting Officer of Arma Services, Inc. certify that:

1. I have reviewed this quarterly report on Form 10-Q of Arma Services, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal controls over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedure to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based upon such evaluation; and
 - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: September 19, 2023

By: /s/ Eric Eastwood Nixon

Eric Eastwood Nixon

CEO and Principal Accounting Officer

**CERTIFICATION PURSUANT TO
18 USC, SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with this quarterly report of Arma Services, Inc. (the “Company”) on Form 10-Q for the period ended July 31, 2023, as filed with the Securities and Exchange Commission (the “Report”), I, the undersigned, in the capacities and on the date indicated below, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that to the best of my knowledge:

1. The Report fully complies with the requirements of Rule 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: September 19, 2023

By: /s/ Eric Eastwood Nixon
Eric Eastwood Nixon
CEO and Principal Accounting Officer