Independent Auditors' Report

To the members of CAPITAL GREEN DYNAMIC SOLUTION PRIVATE LIMITED

Report on audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **CAPITAL GREEN DYNAMIC SOLUTION PRIVATE LIMITED ("the Company")**, which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and notes to the financial statements including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules,2015,as amended, thereof ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profits and total comprehensive profits, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis

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for our audit opinion on the financial statements.

Management's Responsibilities for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii)

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to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order,2020("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, we give in the Annexure A, a statement on the matters specified in the paragraph 3and 4 of the Order.

2. As required by Section 143(3) of the Act, based on our audit we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid financial statements.

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c) The balance sheet, the statement of profit and loss including other comprehensive income, statement of changes in equity and the statement of cash flow dealt with by this Report are in agreement with the relevant books of account.

   d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act, read with relevant Rules issued thereunder.

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e) On the basis of the written representations received from the directors as on March 31, 2026 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;

g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

I. The Company does not have any pending litigations as at March 31, 2026 which would impact its financial position in its financial statements.

II. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

III. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

IV. Based on our examination, which included test checks, the company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.



For ACA & ASSOCIATES.

Chartered Accountants

Firm's Registration No. 028414N



Chiranjivi Abhishek

Proprietor

MembershipNo.509200

UDIN: 26509200KGRFAM8562
Dated :15.05.2026

Place: New Delhi

Annexure A to the Independent Auditor's Report to the Members of CAPITAL GREEN DYNAMIC SOLUTION PRIVATE LIMITED

Report on the matters specified in paragraph 3 of the Companies (Auditor's Report) Order, 2016 ("the Order') issued by the Central Government of India in terms of section 143(11) of the Companies Act, 2013 ("the Act") as referred to in paragraph 1 of 'Report on Other Legal and Regulatory Requirements' section.

(i) The Company does not own any Fixed Asset, hence the requirement to report on clause 3(i)(a), (b), (c), (d), and (e) of the Order are not applicable to the Company.

(ii) (a) The Company does not hold any inventory as at the balance sheet date. Accordingly, the requirement to report on clause 3(ii)(a) of the Order is not applicable.

(b) The Company has not been sanctioned working capital limits for more than five crores from banks or financial institutions during any point of time of the year. Accordingly, the requirement to report on clause 3(ii)(b) of the Order is not applicable to the Company.

(iii) During the year, the Company has granted advances to the companies, firms, Limited Liability Partnerships or any other parties. The details of aggregate amount during the year, and balance outstanding at the balance sheet date is as follows:

(Rs. in Lacs)

Particulars	**Aggregate amount provided during the year**
	Advances
Capital Trade Links Ltd	186.05
Total	**186.05**
	Balance outstanding as at balance sheet date
Capital Trade Links Ltd	155.00
Total	**155.00**

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(iv) There are no loans, investments, guarantees, and security in respect of which provisions of sections 185 and 186 of the Act are applicable and accordingly, the requirement to report on clause 3(iv) of the Order is not applicable to the Company.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of directives issued by the Reserve Bank of India and provisions of sections 73 to 76 or any other relevant provisions of the Act and the Rules framed thereunder.

(vi) According to the information and explanations given to us, the Central Government has not prescribed maintenance of cost records under clause (d) of sub-section (1) of section 148 of the Act for the Company's activities. Hence, the provisions of clause 3(vi) of the Order are not applicable to the Company.

(vii)(a) The Company is regular in depositing with appropriate authorities undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues applicable to it. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

(vii)(b) There are no dues of goods and services tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, customs duty, excise duty, value added tax, cess, goods and service tax and other statutory dues which have not been deposited on account of any dispute.

(viii) The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

(ix) (a) The Company has not delayed in repayment of outstanding loans or borrowings or interest thereon due to any lender during the year.

(ix) (b)The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(ix) (c) The Company has not raised any funds on short term basis during the year.

(ix)(d) The Company does not have any subsidiary, associate or joint venture. Accordingly, the requirement to report on clause 3(ix)(e) of the Order is not applicable to the Company.

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(ix)(e) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause (ix)(f) of the Order is not applicable to the Company.

X(a) The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.

x(b) The Company has not made any preferential allotment or private placement of shares /fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.

xi(a) No fraud/ material fraud by the Company or no fraud / material fraud on the Company has been noticed or reported during the year.

xi(b) During the year, no report under sub-section (12) of section 143 of the Act, has been filed by cost auditor/ secretarial auditor or by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

xi(c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

xii. The Company is not a nidhi Company as per the provisions of the Act. Therefore, the requirement to report on clause 3(xii)(a), 3(xii)(b) and 3(xiii)(c) of the Order are not applicable to the Company.

xiii. In our opinion, and according to the information and explanations given to us during the course of audit, transactions with the related parties are in compliance with section 188 of the Act, where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards. The provisions of section 177 of the Act are not applicable to the Company and accordingly reporting under clause 3(xiii) insofar as it relates to section 177 of the Act is not applicable to the Company and hence not commented upon.

xiv. The Company does not have an internal audit system and is not required to have an internal audit system under the provisions of Section 138 of the Act. Therefore, the requirement to report under clause 3(xiv)(a) and 3(xiv)(b)of the Order is not applicable to the Company.

xv. In our opinion, and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with directors or persons connected with him as referred in section 192 of the Act.



xvi.(a)According to the information and explanations given to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company.

xvi.(b)The Company has not conducted any Non-Banking Financial or Housing Finance activities without obtained a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

xvi.(c)The Company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company.

xvi.(d)There are no other Companies part of the Group, hence, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company.

xvii. There has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.

xiiii On the basis of the financial ratios to the financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xix The Company has not meeting the requirement of applicability of section 135 of the Act, hence report on clause 3(xx)(a) and 3(xx)(b) is not applicable to the Company.

xx. Consolidated financial statement is not applicable to the Company. Hence requirement of clause 3(xxi) is not applicable to the Company.

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For ACA & ASSOCIATES

Chartered Accountants

Firm's Registration No.-028414N



CHIRANJIVI ABHISHEK

Proprietor

Membership No. 509200

Place: New Delhi

Date: 15.05.2026

"Annexure B" to the Independent Auditor's Report to the members of CAPITAL GREEN DYNAMIC SOLUTION PRIVATE LIMITED on its financial statement

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act") as referred to in paragraph 1(f) of 'Report on Other Legal and Regulatory Requirements' section

We have audited the internal financial controls over financial reporting of **CAPITAL GREEN DYNAMIC SOLUTION PRIVATE LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the "Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial of the company reporting based on our audit.

We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate



internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

An audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed 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. A Company's internal financial control over financial reporting includes those policies and procedures that:

a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
c) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31 2026, based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India"

For ACA & ASSOCIATES.

Chartered Accountants

Firm's Registration No. 028414N



Chiranjivi Abhishek

Proprietor

Membership No.509200

UDIN: 26509200KGRFAM8562
Dated :15.05.2026

Place: New Delhi

CAPITAL GREEN DYNAMIC SOLUTION PRIVATE LIMITED

CIN U43222DL2025PTC459555:

Plot No.102, Floor Ground, PKT B, Sector-4 DSIIDC, Bawana, North West Delhi, Delhi-110039

BALANCE SHEET AS AT 31ST MARCH 2026

(₹ in 'Lakh')

Particulars	Note No.	As at 31st March 2026	As at 31st March 2025
I. ASSETS			
(1) Non- current assets			
(a) Property, plant and equipment	3	-	-
(b) Capital work in progress		-	-
(c) Investments Property	4	-	-
(d) Goodwill	5	-	-
(e) Other Intangible Assets	6	-	-
(f) Intangible assets under development			
(g) Biological Assets other than Bearer plants			
(h) Financial Assets			
(i) Deferred Tax Assets (Net)			
(j) Other Non Current Assets			
(2) Current assets			
(a) Inventories	7	-	-
(b) Financial assets			
(i) Investment	8		
(ii) Trade receivables	9	-	-
(iii) Cash and cash equivalents	10	16.00	-
(iv Bank Balances other that (iii) above	10 (a)		-
(v) Loans	11	155.00	-
(vi) Other financial assets	12		
(c) Current tax assets (net)			
(d) Other current assets	13	0.85	-
Total Assets		**171.85**	-
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity share capital	14	1.00	-
(b) Other equity	15	0.78	-
			-
Liabilities			
Non Current Liabilities			
(a) Financial Liabilities			
(A) Total outstanding dues of Micro Enterprises and small enterprises			
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises			
(iii) other Financial liabilities (Other than those specified in item (b)			
(b) Provisions			
(c) Deferred tax liabilities (Net)			
(d) Other non Current Liabilities			
(2) Current liabilities			
(a) Financial liabilities			
(i) Borrowings	16	162.00	-
(ia) Lease Liabilities			
(ii) Trade payables			-
(A total outstanding dues of micro Enterprises and small Enterprises			
(B total outstanding dues of creditors other than micro enterprises and small enterprises	17	5.41	-
(iii) other financial liabilities other than those specified in item (c)			
(b) Other Current liabilities	18	2.39	
(c) Provisions	19	0.26	-
(d) Current Tax Liabilities (Net)			
Total Equity and Liabilities		**171.85**	-
Notes to the financial statements	1-40		

The accompanying notes form an integral part of the financial statements.
As per our report of even date

For ACA & Associates

Chartered Accountants
(Firm Registration No.028414N)

ACA & ASSOCIATES * FRN NO. 028414N * Chartered Accountants

Chiranjivi Abhishek
Proprietor
Membership No.: 509200
Place : New Delhi
Dated : 15.05.2026
UDIN: 26509200KGRFAM8562

For and on behalf of the Board of Directors of
CAPITAL GREEN DYNAMIC SOLUTION PRIVATE LIMITED

For Capital Green Dynamic Solution Private Limited

Vinay Kumar Chawla
Director
DIN: 02618168

Director/Authorised Signatory

Krishan Kumar
Director
DIN: 00004181

CAPITAL GREEN DYNAMIC SOLUTION PRIVATE LIMITED

CIN U43222DL2025PTC459555:

Plot No.102, Floor Ground, PKT B, Sector-4 DSIIDC, Bawana, North West Delhi, Delhi-110039

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON 31ST MARCH 2026

(₹ in 'Lakh)

Particulars	Note No.	For the year ended on 31st March 2026	For the year ended on 31st March 2025
		₹	₹
REVENUE			
Revenue from operations	20	890.21	-
Other income	21	-	-
Total Revenue (I)		**890.21**	-
EXPENSES			
Cost of materials consumed	22	-	
Purchases of stock-in-trade	23	881.38	-
Changes in inventories of stock in trade	24	-	-
Employee benefit expenses	25	7.04	-
Finance costs	26	0.15	-
Depreciation and amortization expenses	3	-	-
Other expenses	27	0.59	-
Total Exepenses (II)		**889.16**	-
Profit/ (loss) before exceptional items and tax (I-II)		1.05	-
Exceptional items		-	-
Profit/ (loss) before tax		1.05	-
Tax expense :			
(1) Current tax		0.26	-
(2) Deferred tax		-	-
Profit/ (loss) after tax (III)		**0.78**	-
OTHER COMPREHENSIVE INCOME			
(i) Items that will not be reclassified to profit or loss			
Re-measurement of Equity Instruments through FVTOCI - Gain/(loss)		-	
Income tax relating to items that will not be reclassified to profit or loss		-	-
Total Other Comprehensive Income (IV)		-	-
Total Comprehensive Income (III+IV)		**0.78**	-
Earning per equity share (EPS)			
[nominal value of share ₹ 10]			
Basic (in Rupees)		0.00	-
Diluted (in Rupees)		0.00	-

The accompanying notes are an integral part of the financial statements.
As per our report of even date

For ACA & Associates
Chartered Accountants
(Firm Registration No.028414N)

ACA ASSOCIATES FRN.NO. 028414N Chartered Accountants

Chiranjivi Abhishek
Proprietor
Membership No.: 509200
Place : New Delhi
Dated : 15.05.2026
UDIN : 26509200KGRFAM8562

For and on behalf of the Board of Directors of
CAPITAL GREEN DYNAMIC SOLUTION PRIVATE LIMITED

For Capital Green Dynamic Solution Private Limited

Vinay Kumar Chawla
Director
DIN: 02618168

Krishan Kumar
Director
Director/Authorized Signatory
DIN: 00004181

CAPITAL GREEN DYNAMIC SOLUTION PRIVATE LIMITED

CIN U43222DL2025PTC459555:

Plot No.102, Floor Ground, PKT B, Sector-4 DSIIDC, Bawana, North West Delhi, Delhi-110039

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH 2026

(₹ in 'LAKH)

Particulars	For the year ended on 31st March 2026 ₹	For the year ended on 31st March 2025 ₹
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax and after		
Extra- ordinary items	1.05	-
Adjustments for items: -		
Derecognition of financial assets	-	
Bad debts w/off	-	
Liability written back	-	
Gain on Sale of Investments	-	
Loss on Sale of Investments	-	
Interest received	-	
Interest on borrowings	0.15	
Depreciation on property, plant & equipment	-	
Operating Profit before working capital changes	**1.20**	-
Working capital adjustments: -		
(Increase)/ decrease in inventories	-	
(Increase)/ decrease in trade receivables	-	
(Increase)/ decrease in other financial assets		
(Increase)/ decrease in other current assets	(0.85)	
(Increase)/ decrease in loans	(155.00)	
Increase/ (decrease) in other bank balance other than cash & cash equivalent		
Increase/ (decrease) in trade payables	5.41	
Increase/ (decrease) in other financial liabilities		
Increase/ (decrease) in other current liabilities	2.39	
Cash generated from operations	**(146.85)**	-
Direct Taxes Paid		
Net cash flow from operating activities	**(146.85)**	-
(B) CASH FLOW FROM INVESTING ACTIVITIES		
Sale/ (Purchase) of property, plant & equipment		-
Sale/ (Purchase) of current investments	-	
Interest received	-	
Net cash flow from investing activities	-	-
(C) CASH FLOW FROM FINANCING ACTIVITIES		
Interest on borrowings	(0.15)	-
Net proceeds from borrowings	162.00	
Issue of Equity Share Capital	1.00	
Net cash flow from financing activities	**162.85**	-
Net cash flow during the year (A + B + C)	16.00	-
Add: Opening cash and cash equivalents	-	
Closing cash and cash equivalents	**16.00**	-
Components of cash and cash equivalents		
Cash in hand		
Balances with banks	16.00	
In current accounts		
In fixed deposits		-
Total cash and cash equivalents (Note 9)	**16.00**	-

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

As per our report of even date

For ACA & Associates
Chartered Accountants

ACA & ASSOCIATES FRN NO. 028414N Chartered Accountants

Chiranjivi Abhishek
Proprietor
(Firm Registration No.028414N)
Membership No.: 509200
Place : New Delhi
Dated : 15.05.2026

For and on behalf of the Board of Directors of
CAPITAL GREEN DYNAMIC SOLUTION PRIVATE LIMITED

For Capital Green Dynamic Solution Private Limited

Director/Authorized Signatory

Vinay Kumar Chawla
Director
DIN: 02618168

Krishan Kumar
Director
DIN: 00004181

CAPITAL GREEN DYNAMIC SOLUTION PRIVATE LIMITED
CIN U43222DL2025PTC459555:
Plot No.102, Floor Ground, PKT B, Sector-4 DSIIDC, Bawana, North West Delhi, Delhi-110039
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

Note 1 : Corporate Information

The Company is engaged in the business of trading in goods and rendering services related to solar and civil works. The Company is a wholly owned subsidiary of Capital Trade Links Limited (CTL), which is listed on the BSE and registered with the Reserve Bank of India (RBI).

The Company was incorporated on 13 December 2025, and accordingly, the current financial year represents its first year of operations.

Note 2 : Significant Accounting Policies

(a) Statement of Compliance:

The financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015.

(b) Basis for preparation of financial statements:

The financial statements have been prepared on historical cost basis which is generally based on the fair value of consideration given in exchange for goods and services.

(c) Use of Estimates:

The preparation of financial statements requires the management of the company to make estimates and assumptions that affect the reported amount of assets and liabilities on the date of financial statements, disclosure of contingent liabilities as at the date of the financial statements, and the reported amounts of income and expenses during the reported period. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised.

Critical accounting estimates:

(i) Income Taxes:

Significant judgments are involved in determining the provision for income taxes, including amount expected to be paid/recovered for uncertain tax positions.

(ii) Impairment of Investments:

The carrying value of investments is reviewed at cost annually, or more frequently whenever, there is indication for impairment. If the recoverable amount is less than the carrying amount, the impairment loss is accounted for.

(iii) Provisions:

Provisions are recognized when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. These are reviewed at each balance sheet date adjusted to reflect the current best estimates.

(d) Property, Plant and Equipment

Properties, plant & equipment are stated at actual cost less accumulated depreciation and net of impairment. The actual cost capitalized includes material cost, freight, installation cost, duties and taxes, eligible borrowing costs and other incidental expenses incurred during the construction/installation stage. The Company has chosen the cost model for recognition and this model is applied to all class of assets. After recognition as an asset, an item of PPE is carried at its cost less any accumulated depreciation and any accumulated impairment losses. Depreciable amount of an asset is the cost of an asset less its estimated residual value. Depreciation on Property, Plant and Equipment, including assets taken on lease, other than freehold land is charged based on Written down method on an estimated useful life as prescribed in Schedule II to the Companies Act, 2013. The useful life of asset taken into consideration as per Schedule II for the purpose of calculating depreciation is as follows: -

Particulars of Property, Plant & Equipment	Useful life (in years)
Furniture	10
Motor Vechicle	8
Office Equipment	5
Computer	3

An item of Property, Plant and Equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of Property, Plant and Equipment are determined as a difference between the sale proceeds and the carrying amount of the asset and is recognized in the profit and loss.At the end of each reporting period, the Company reviews the carrying amounts of tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss.

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For Capital Green Dynamic Solution Private Limited

Director/Authorized Signatory

(e) Revenue recognition:

The Company has applied Ind AS 115 – Revenue from Contracts with Customers Pursuant to adoption of Ind AS 115, Revenue from contracts with customers are recognized when the control over the goods or services promised in the contract are transferred to the customer. The amount of revenue recognized depicts the transfer of promised goods and services to customers for an amount that reflects the consideration to which the Company is entitled to in exchange for the goods or services.

Sale of goods: -

Revenue from sale of goods is recognised when the control over such goods have been transferred, being when the goods are delivered to the customers Delivery occurs when the products have been shipped or delivered to the specific location as the case may be, risks of loss have been transferred to the customers, and either the customer has accepted the goods in accordance with the sales contract or the acceptance provisions have lapsed or the Company has objective evidence that all criteria for acceptance have been satisfied. Revenue from these sales are recognized based on the price specified in the contract.

Civil Contracts: -

Company identifies contract(s) with a customer and its performance obligations under the contract, determines the transaction price and its allocation to the performance obligations in the contract and recognises revenue only on satisfactory completion of performance obligations. Revenue is measured at fair value of the consideration received or receivable.

(f) Foreign currency transactions:

Foreign currency transactions are recorded as exchange rates prevailing on the date of transaction. Foreign currency denominated monetary assets and liabilities are restated into the functional currency using exchange rates prevailing on the date of Balance Sheet. Gains and losses arising on settlement and restatement of foreign currency denominated monetary assets and liabilities are recognised in the profit or loss.

(g) Financial Instruments:

Financial Assets: -

Recognition and initial measurement: -

Financial assets and financial liabilities are initially recognized when the Company becomes a party to the contractual provisions of the instrument and are measured initially a fair value adjusted for transaction cost.

Subsequent measurement: -

Financial assets are subsequently classified and measured at

a) Financial Assets measured at Amortised Cost (AC)

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Amortised cost is the cost of a financial asset adjusted to achieve a constant effective interest rate over the life of the financial asset.

b) Financial Assets measured at Fair Value Through Other Comprehensive Income (FVTOCI)

Financial assets are subsequently measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows on specified dates that are solely payments of principal and interest on the principal amount outstanding and selling financial assets.

c) Financial Assets measured Fair Value Through Profit and Loss (FVTPL)

Financial assets are subsequently measured at fair value through profit or loss unless they are measured at amortised cost or at fair value through other comprehensive income. For financial assets measured at fair value through profit and loss, all changes in the fair value are recognised in profit and loss when they occur.

De- recognition of Financial Assets

A financial asset is primarily de-recognised when the rights to receive cash flows from the asset have expired or Company has transferred its right to receive cash flow from the asset.

Financial Liabilities: -

Recognition and initial measurement: -

All Financial liabilities are recognised initially at fair value less transaction cost that is attributable to the acquisition of the financial liabilities is also adjusted. Financial liabilities are measured at amortised cost.

Subsequent measurement:

Subsequent to initial recognition, these liabilities are measured at Amortised cost using the effective interest rate method.

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For Capital Green Energy Solutions Private Limited

Director/Authorized Signatory

De-recognition of Financial liabilities

Financial liabilities are derecognized when the obligation under the liabilities are discharged or cancelled or expires. Consequently, write back of unsettled credit balances is done on closure of the concerned project or earlier based on the previous experience of Management and actual facts of each case and recognized in other Operating Revenues. Further when an existing Financial liability is replaced by another from the same lender on substantially different terms, or the terms of existing liability are substantially modified , such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the Statement of Profit and Loss.

Offsetting of Financial Instruments

Financial Assets and Financial Liabilities are offset and the net amount is reported in the Balance sheet if there is currently enforceable legal right to offset the recognized amounts and there is an intention to settle on net basis, to realize the assets and settle the liabilities simultaneously.

(h) Impairment of Financial Assets:

Equity instruments, Debt Instruments and Mutual Fund: - In accordance with Ind-AS 109, the Company applies Expected Credit Loss model for measurement and recognition of impairment loss for Financial Assets. Expected Credit Loss is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive.

Other Financial Assets: - The Company determines whether there has been a significant increase in the credit risk since initial recognition and if credit risk has increased significantly, impairment loss is provided.

(i) Inventories:

Inventories are valued at cost or net realisable value, whichever is lower. Cost includes cost of purchase and other costs incurred in bringing inventories to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

(j) Cash & Cash equivalent:

Cash and cash equivalents in the balance sheet comprise of cash at bank and on hand and short term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

(k) Taxation:

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid/recovered from the tax authorities, based on estimated tax liability computed after taking credit for allowances and exemption in accordance with Income Tax Act, 1961. Current and deferred tax is recognised in profit and loss, except when it relates to items that are recognised in other comprehensive income or directly in equity, in which case, the income taxes are recognised in other comprehensive income or directly in equity, respectively. Advance taxes and provisions for current income taxes are presented in the statement of financial position after off-setting advance tax paid and income tax provision. Deferred income tax is recognised using the balance sheet approach. Deferred income tax assets and liabilities are recognised for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amounts. Deferred income tax is recognised to the extent it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized. The carrying amount of deferred income tax assets is reviewed at each reporting date. Deferred tax asset/liability is measured at the tax rates that are expected to be applied to the period when the asset is realized or the liability is settled. Deferred tax assets include Minimum Alternative Tax (MAT) paid which is considered as an asset if there is probable evidence that the Company will pay normal income tax after the tax holiday period.

(l) Earnings per share:

Basic earnings/ (loss) per share are calculated by dividing the net profit/ (loss) for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period are adjusted for any bonus shares issued during the period and also after the Balance Sheet date but before the date the financial statements are approved by the Board of Directors. For the purpose of calculating diluted earnings/ (loss) per share, the net profit/ (loss) for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares. The number of equity shares and potentially dilutive equity shares are adjusted for bonus shares as appropriate. The dilutive potential equity shares are adjusted for the proceeds receivable, had the shares been issued at fair value. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date.

(m) Provision, Contingent Liabilities and Contingent Assets:

A provision is recognised when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost. Contingent Assets and Contingent Liabilities are not recognized in the financial statements.

FRN NO. 028414N Chartered Accountants

For Capital Cheque Dynamic Solutions Private Limited

Director/Authorised Signatory

CAPITAL GREEN DYNAMIC SOLUTION PRIVATE LIMITED

CIN U43222DL2025PTC459555:

Plot No.102, Floor Ground, PKT B, Sector-4 DSIIDC, Bawana, North West Delhi, Delhi-110039

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED ON 31ST MARCH 2026

A. Equity Share Capital

(₹ in 'Lakh')

Balance as at 1st April 2025	Changes in equity share capital during the year	Balance at the 31st March 2026
-	1.00	1.00
Balance as at 1st April 2025	**Changes in equity share capital during the year**	**Balance at the 31st March 2026**
-	1.00	1.00

B. Other Equity

(₹ in 'Lakh')

Particulars	Reserves & Surplus			Equity Instruments through other comprehensive Income	Total
	Securities Premium	General Reserves	Retained Earnings		
Balance as at 1st April 2025	-	-	-	-	-
Profit/(loss) for the year	-	-	-	-	-
Other Comprehensive Income					
Re-measurement of Equity Instruments through FVTOCI	-	-	-	-	-
Other comprehensive income	-	-	-	-	-
Total comprehensive income	-	-	-	-	-
Balance as at 31st March 2026	-	-	-	-	-
Balance as at 1st April 2025	-	-	-	-	-
Profit/(loss) for the year	-	-	0.78	-	0.78
Other Comprehensive Income					
Re-measurement of Equity Instruments through FVTOCI	-	-	-	-	-
Total comprehensive income	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Balance as at 31st March 2026	-	-	**0.78**	-	**0.78**

Notes to the financial statements 1-40

The accompanying notes form an integral part of of the financial statemets.
As per our report of even date

For ACA & Associates
Chartered Accountants
(Firm Registration No.028414N)

ACA & ASSOCIATES * FRN NO. 028414N * Chartered Accountants

Chiranjivi Abbishek
Proprietor
Membership No.: 509200
Place : New Delhi
Dated : 15.05.2026

For and on behalf of the Board of Directors of
CAPITAL GREEN DYNAMIC SOLUTION PRIVATE LIMITED

For Capital Green Dynamic Solution Private Limited

Vinay Kumar Chawla
Director
DIN: 02618168

Director/Authorized Signatory

Krishan Kumar
Director
DIN: 00004181

CAPITAL GREEN DYNAMIC SOLUTION PRIVATE LIMITED
CIN U43222DL2025PTC459555:
Plot No.102, Floor Ground, PKT B, Sector-4 DSIIDC, Bawana, North West Delhi, Delhi-110039
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

PARTICULARS	As at 31st March 2026 (₹ in 'Lakh')	As at 31st March 2025 (₹ in 'Lakh')
		NOTE '3'
Property, plant and equipment:		
Carrying amount: -		
Furniture	-	-
Motor Vehicle	-	-
Office Equipment	-	-
Computer	-	-
Total	-	-

(₹ in '00')

	Motor Vehicle	Office Equipment	Computer	Total
Cost or Deemed Cost: -				
Balance as at 1st April 2025	-	-	-	-
Additions during the year	-	-	-	-
Balance as at 31st March 2026	-	-	-	-
Additions during the year	-	-	-	-
Balance as at 31st March 2026	-	-	-	-
Accumulated Depreciation: -				
Balance as at 1st April 2025	-	-	-	-
Charge for the year	-	-	-	-
Balance as at 31st March 2026	-	-	-	-
Charge for the year	-	-	-	-
Balance as at 31st March 2026	-	-	-	-
Carrying amount: -				
Balance as at 31st March 2025	-	-	-	-
Balance as at 31st March 2026	-	-	-	-

Notes
All the above property, plant & equipment are owned by the company.

NOTE '4'

Non-current investments	As at 31st March 2026 (₹ in 'Lakh')	As at 31st March 2025 (₹ in 'Lakh')
Investment in equity instruments (fully paid up)		
	-	-
	-	-

NOTE '5'

Deferred Tax Asset (net)	As at 31st March 2026 (₹ in 'Lakh')	As at 31st March 2025 (₹ in 'Lakh')
Asset/(Liab.) at the beginning of the year	-	-
Transferred to the Statement of Profit & Loss	-	-
Asset/(Liability) at the end of year	-	-

Deferred tax asset is recognized to the extent it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilized.

The tax effect of significant timing differences that has resulted in deferred tax assets are given below:-

(₹ in 'Lakh')

Particulars	For the year ended 31st March 2026			
	As at 1st April 2025	Recognized in Profit and loss	Recognized in OCI	As at 31st March 2026
Written down value of property, plant and equipment	-	-	-	-
Expenses u/s 35D of the Income Tax Act, 1961	-	-	-	-
Total	-	-	-	-

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For Capital Green Dynamic Solution Private Limited

Director/Authorized Signatory

NOTE '6'

Other non current assets	As at 31st March 2026	As at 31st March 2025
	0	0
Security deposits	-	-
Earnest money deposits	-	-
	-	-

NOTE '7'

Inventories	As at 31st March 2026	As at 31st March 2025
	0	0
Stock in trade	-	-
	-	-

NOTE '8'

Investment: current	As at 31st March 2026	As at 31st March 2025
	0	0
	-	-
	-	-
Aggregate amount of quoted investments (at cost)	-	-
Aggregate market value of quoted investments	-	-

NOTE '9'

Trade receivables: current	As at 31st March 2026	As at 31st March 2025
	0	0
Trade receivables considered good - unsecured	-	-
	-	-

Trade Receivable Ageing Schedule as on March 31, 2026

Particulars		Outstanding for following periods from due date of payment				
		Less than 6 months	6 months - 1 Year	1-2 Years	2-3 Years	More than 3 Years
(i)	Undisputed Trade receivables – considered good	-	-	-	-	-
(ii)	Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-
(iii)	Undisputed Trade Receivables – credit impaired	-	-	-	-	-
(iv)	Disputed Trade Receivables– considered good	-	-	-	-	-
(v)	Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-
(vi)	Disputed Trade Receivables – credit	-	-	-	-	-
Total		-	-	-	-	-

Trade Receivable Ageing Schedule as on March 31, 2025

Particulars		Outstanding for following periods from due date of payment				
		Less than 6 months	6 months - 1 Year	1-2 Years	2-3 Years	More than 3 Years
(i)	Undisputed Trade receivables – considered good	-	-	-	-	-
(ii)	Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-
(iii)	Undisputed Trade Receivables – credit impaired	-	-	-	-	-
(iv)	Disputed Trade Receivables– considered good	-	-	-	-	-
(v)	Disputed Trade Receivables – which have	-	-	-	-	-
(vi)	Disputed Trade Receivables – credit	-	-	-	-	-
Total		-	-	-	-	-

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For Capital Green Dynamic Solution Private Limited

Director/Authorized Signatory

NOTE '10'

Cash and cash equivalents	As at 31st March 2026	As at 31st March 2025
	0	0
Cash on hand	-	-
Balances with banks:	-	-
In current accounts	16.00	-
In fixed deposits (with original maturity of less than 3 months)	-	-
	16.00	-

NOTE '10 (a)'

Bank balances other than cash and cash equivalents	As at 31st March 2026	As at 31st March 2025
	0	0
Balances with banks:	-	
In fixed deposits (with original maturity of more than 3 months) *	-	-
	-	-

* Note: The amount of fixed deposits above does not include interest accrued as included separately in other financial assets- accrued interest on others

NOTE '11'

Loans: Current	As at 31st March 2026	As at 31st March 2025
	0	0
Considered good - unsecured		
Loans to: -		
- Body Corporates	155.00	-
	155.00	-

NOTE '12'

Other financial assets: current	As at 31st March 2026	As at 31st March 2025
	0	0
Advance to party	-	-
	-	-

NOTE '13'

Other current assets	As at 31st March 2026	As at 31st March 2025
	0	0
Advance to supplier	-	-
Prepaid expenses	-	-
TDS Receivable	0.85	-
Staff advance	-	-
	0.85	-

NOTE '14'

Equity share capital

Authorized shares	As at 31st March 2026		As at 31st March 2025	
	Nos.	0	Nos.	0
Equity shares of ₹ 10 each with	1,00,000	10.00	-	-
Issued, subscribed and fully paid- up shares	10,000	1.00	-	-

Reconciliation of number of equity shares and amount outstanding

Equity Shares	As at 31st March 2026		As at 31st March 2025	
	Nos.	0	Nos.	0
- At the beginning of the period	-	-	-	-
- Issued during the year	10,000	1	-	-
Total outstanding at the end of the	**10,000**	**1.00**	-	-

ACA & ASSOCIATES * Chartered Accountants * FRN NO. 028414N

For Capital Green Dynamic Solution Private Limited

Director/Authorized Signatory

Terms and rights attached to equity shares

The company has issued only one class of equity shares having a par value of ₹ 10 per share. Each holder of equity shares is entitled to vote per share. The company declares and pays dividend if any, in Indian Rupees. The dividend proposed by the Board of Directors is subject to approval of the shareholders in the ensuing Annual General Meeting.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all the preferential amount. The distribution will be in proportion to the number of equity shares held by the shareholder.

Details of shareholders holding more than 5% shares in the company: -

	As at 31st March 2026		As at 31st March 2025	
	Nos.	% holding	Nos.	% holding
M/s Capital Trade Links Limited	9,994	99.94%	-	0.00%

As per records, registers and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

Details of shares held by the promoter as at the end of the year:

				As at 31st March 2026
Sr No.	Name of the promoter	No. of Shares	% of Total Shares	% Change during the year
1	M/s Capital Trade Links Limited	9,994	99.94	
2	Mr. Krishan Kumar	1	0.001	
3	Mr. Vinay Kumar Chawla	1	0.001	

				As at 31st March 2025
Sr No.	Name of the promoter	No. of Shares	% of Total Shares	% Change during the year
1				

NOTE '15'

Other equity	As at 31st March 2026	As at 31st March 2025
	0	0
Securities premium:-		
Balance at the beginning of the year	-	-
Add/(less): Transfer/(utilize) during the year	-	
Balance at the end of the year	-	-
General Reserve:-		
Balance at the beginning of the year	-	-
Add/(less): Transfer/(utilize) during the year		
Balance at the end of the year	-	-
Retained earnings:-		
Balance at the beginning of the year	-	-
Add/(less): Profit/ (loss) for the year	0.78	-
Balance at the end of the year	0.78	-
Equity Instruments through Other Comprehensive Income		
Balance at the beginning of the year	-	-
Derecognition of financial asset measured at FVTOCI	-	-
Remeasurement of equity instruments at FVTOCI	-	
Balance at the end of the year	-	-
	-	-

NOTE '16'

Borrowings: current	As at 31st March 2026	As at 31st March 2025
	0	0
Loans repayable on demand		
Bank overdraft (secured)	-	-
Loans from body corporate (unsecured)	162.00	-
	162.00	-

Bank overdraft is secured against fixed deposits lying with bank as margin money.

NOTE '17'

Trade Payables: current	As at 31st March 2026	As at 31st March 2025
	0	0
Outstanding dues of creditors other than micro enterprises and small enterprises (Note 17.1)	5.41	-
	5.41	-

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For Capital Green Dynamic Solution Private Limited

Director/Authorized Signatory

Note 17.1: There are no dues to Micro and Small Enterprises as defined under Micro, Small & Medium Enterprises Development Act, 2006 which are outstanding for a period more than 45 days as on the balance sheet date.

The above information regarding Micro and Small Enterprises has been determined on the basis of information available with the Company and has been duly relied upon by the auditors of the Company.

Trade Payable Ageing Schedule as on March 31, 2026

Particulars		Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years
(i)	MSME	-	-	-	-
(ii)	Others	5.41	-	-	-
(iii)	Disputed dues- MSME	-	-	-	-
(iv)	Disputed dues- Others	-	-	-	-
	Total	5.41	-	-	-

Trade Payable Ageing Schedule as on March 31, 2025

Particulars		Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years
(i)	MSME	-	-	-	-
(ii)	Others	-	-	-	-
(iii)	Disputed dues- MSME	-	-	-	-
(iv)	Disputed dues- Others	-	-	-	-
Total		-	-	-	-

There are no dues to Micro and Small Enterprises as defined under Micro, Small & Medium Enterprises Development Act, 2006 which are outstanding for a period more than 45 days as on the balance sheet date.

The above information regarding Micro and Small Enterprises has been determined on the basis of information available with the Company and has been duly relied upon by the auditors of the Company.

NOTE '18'

Other financial liabilities: current	**As at 31st March 2026**	**As at 31st March 2025**
	0	**0**
Audit fee payable	0.10	-
Statutory Dues	(0.08)	-
Salary payable	2.35	-
Director remuneration payable	-	-
Expenses payable	0.03	-
	2.39	-

Other current liabilities **NOTE '19'**

	As at 31st March 2026	**As at 31st March 2025**
	0	**0**
TDS payable	-	-
Advance received from customers	-	-
Provision for income tax	0.26	
	0.26	-

NOTE '20'

Revenue from operations	**For the year ended on 31st March 2026**	**For the year ended on 31st March 2025**
	0	**0**
Sale of products: -	890.21	-
Rendering of service:-	-	-
	-	-
	890.21	-

NOTE '21'

Other income	**For the year ended on 31st March 2026**	**For the year ended on 31st March 2025**
	0	**0**
Derecognition of financial assets	-	-
Discount	-	-
Exchange difference	-	-
Gain on sale of investments	-	-
Interest income	-	-
Liability written back	-	
	-	

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For Capital Green Dynamic Solution Private Limited

Director/Authorized Signatory

NOTE '22'

Cost of material consumed	For the year ended on 31st March 2026	For the year ended on 31st March 2025 (₹ in '00')
	0	
Civil work		-
Purchase of goods		-
Add: - opening stock of work in progress	-	-
Less: - closing stock of work in progress	-	-

NOTE '23'

Purchase of stock-in-trade	For the year ended on 31st March 2026	For the year ended on 31st March 2025
	0	0
Purchase of goods	881.38	-
Add: - opening stock	-	
Less: - closing stock	-	-

NOTE '24'

Changes in inventories	For the year ended on 31st March 2026	For the year ended on 31st March 2025
	0	0
Opening balance of stock in trade	-	-
Less: closing balance of stock in trade	-	-
	-	-

NOTE '25'

Employee benefit expenses	For the year ended on 31st March 2026	For the year ended on 31st March 2025
	0	0
Director remuneration (basic)	-	-
Salaries & allowances	7.04	-
Staff welfare expenses	-	-
	7.04	-

NOTE '26'

Finance cost	For the year ended on 31st March 2026	For the year ended on 31st March 2025
	0	0
Interest paid on bank overdraft	-	-
Interest paid on loan	0.15	-
	0.15	-

NOTE '27'

Other expenses	For the year ended on 31st March 2026	For the year ended on 31st March 2025
	0	0
NSDL Fees	0.27	
Office Expense	0.01	-
Printing & Stationery	0.00	-
Profesional Expense	0.03	-
Roc Expense	0.11	
Audit Fees	0.10	
RTA EXPENSES	0.07	-
	0.59	-

ACA & ASSOCIATES * Chartered Accountants * FRN NO. 028414N

For Capital Green Dynamic Solution Private Limited

Director/Authorized Signatory

Note-28

Related Parties: -

As per IND AS 24, the disclosures of transactions with the related parties are given below:

(i) List of related parties where control exists and also related parties with whom transactions have taken place and their relationship:

A.	Key Management Personnel	NA
B.	Relatives of Key Management Personnel	NA
C.	Enterprises owned or significantly influenced by the Key Management Personnel or their Relatives	NA

(ii) Transactions made with the "Related parties" during the year: -

S.No.	Transaction With	Nature of Transaction	Transactions during the year ending	
			31 March 2026	31 March 2025
			0	0
(i)	Key Management Personnel: -None			
(ii)	Capital Trade Links Limited- Holding Co.	Loan and rembursement	186.06	-
(iii)	Relatives of Key Management Personnel:- None			
(iv)	Enterprises in which Key Management Personnel and their relatives are having significant influence:- None			-

(iii) Closing balances with "Related parties" at the end of the year: -

S.No.	Transaction With	Description	Balance as on	
			31 March 2026	31 March 2025
			0	0
(i)	Key Management Personnel: -			
(ii)	Capital Trade Links Limited- Holding Co.	Loan and rembursement	155.00	-
(iii)	Relatives of Key Management Personnel:- None			
(iv)	Enterprises in which Key Management Personnel and their relatives are having significant influence			-
				-

Note-29

Segment Information :

The Company has only single segment.

Categories of Financial Instruments and its fair value measurement

0

Financial assets	As at March 31, 2026	As at March 31, 2025
Measured at amortised cost		
(i) Trade receivables	-	-
(ii) Cash and Bank balance	16.00	-
(iii) Loans	155.00	-
(iv) Other financial assets	-	-
Measured at fair value through other comprehensive income		
(i) Investment in mutual funds (quoted)	-	-
Measured at Cost		
(i) Investment in subsidiaries	-	-
Total	-	-

Financial liabilities	As at March 31, 2026	As at March 31, 2025
Measured at amortised cost		
(i) Borrowings	162.00	-
(ii) Other financial liabilities	2.39	-
(iii) Trade and other payables	5.41	-
Total	169.80	

ACA & ASSOCIATES FRN NO. 028414N Chartered Accountants

For Capital Green Dynamic Solution Private Limited

Director/Authorized Signatory

PARTICULARS	As at 31st March 2026 (₹ in 'Lakh')	As at 31st March 2025 (₹ in 'Lakh')

Fair value Measurement (₹ in 'Lakh')

Particulars	Fair value as at		Fair value hierarchy	Valuation technique(s) and key input(s)
	As at March 31, 2026	As at March 31, 2025		
Financial assets				
Investment in subsidiaries	-	-	Level 2	Fair Market Value
Loans	155.00	-	Level 2	Discounted estimated cash flow through the expected life of the borrowings
Financial Liabilities				
Borrowings	162.00	-	Level 2	Discounted estimated cash flow through the expected life of the borrowings

Note-31

Particulars	31 March 2026 (₹ in 'Lakh')	31 March 2025 (₹ in 'Lakh')
Expenditure in foreign currency (Import)	Nil	Nil
Receipts in foreign currency (Export)	Nil	Nil

Note-32

Break- up of Payments made to Statutory Auditors (excluding taxes) are disclosed as under: -

Particulars	31 March 2026 (₹ in 'Lakh')	31 March 2025 (₹ in 'Lakh')
In respect of Audit fees	0.10	-
In respect of Certification	-	-
In respect of GST Audit fees	-	-
Total	**0.10**	-

Note-33

Particulars	31 March 2026 (₹ in 'Lakh')	31 March 2025 (₹ in 'Lakh')
Contingent Liabilities not provided for	Nil	Nil
Pending litigations by/ against the Company	None	None

Note-34

Analytical Ratios:

Particulars				As at	As at	
S.NO	Ratios	Numerator	Denominator	31 March 2026	31 March 2025	Reasons for Variation
1	Current Ratio	Current Assets	Current Liabilitie	1.01	-	Company newly incorporated
2	Debt- Equity Ratio	Total Outside Liabilities	Shareholders Funds	0.01	-	Company newly incorporated
3	Debt- Service Coverage Ratio	Net Operating Income	Total Debt Service	0.01	-	Company newly incorporated
4	Return on Equity Ratio	Net Income	Shareholders Funds	0.44	-	Company newly incorporated
5	Inventory Turnover Ratio	Cost of goods sold	Avg Inventory	-	-	Company newly incorporated
6	Trade Receivable Turnover Ratio	Net credit sales	Avg Debtors	-	-	Company newly incorporated
7	Trade Payable Turnover Ratio	Net credit purchases	Avg Trade Payables	-	-	Company newly incorporated
8	Net Capital turnover Ratio	Total Sales	Shareholders Equity	890.21	-	Company newly incorporated
9	Net Profit Ratio	Net profit	Net Sales	0%	0%	Company newly incorporated
10	Return on Capital Employed	EBIT	Capital Employed	59%	0%	Company newly incorporated
11	Return on Investment	PAT	Shareholders Equity	78%	0%	Company newly incorporated

Note-35

The Company did not have any long- term contracts including derivative contracts for which there were any material foreseeable losses.

Note-36

There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Note-37

The financial statements were approved for issue by the Board of Directors on 15th May 2026

Note-38

This is the first year of incorporation of the Company, and accordingly, no previous year figures are available for comparison.

Note-39

Figures have been rounded off to the nearest Lakhs of rupees.

Note-40

Figures in brackets indicate negative (-) figures.

Signed for the purpose of identification

For ACA & Associates
Chartered Accountants
(Firm Registration No.028414N)

Chiranjivi Abhishek
Proprietor
Membership No.: 509200
Place : New Delhi
Dated : 15.05.2026
UDIN: 26509200KGRFAM8562

ACA & ASSOCIATES FRN NO. 028414N Chartered Accountants

For and on behalf of the Board of Directors of
CAPITAL GREEN DYNAMIC SOLUTION PRIVATE LIMITED

For Capital Green Dynamic Solution Private Limited

Vinay Kumar Chawla
Director
DIN: 02618168

Krishan Kumar
Director
DIN: 00001181

Director/Authorised Signatory

CAPITAL GREEN DYNAMIC SOLUTION PRIVATE LIMITED

CIN U43222DL2025PTC459555

Plot No.102, Floor Ground, PKT B, Sector-4 DSIIDC, Bawana, North West Delhi, Delhi-110039

Note - 3

Schedule of Fixed Assets for the period ended as at 31st March, 2026

(₹ in 'Lakh')

Fixed Assets	Life in Years	Rate of Depreciation	Gross Block				Depreciation				Net Block	
			As at 01.04.2025	Additions	Deletions	As at 31.03.2026	As at 01.04.2025	For the period	On deletions / adjustmemnt	As at 31.03.2026	As at 31.03.2026	As at 31.03.2025
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
Previous year			-	-	-	-	-	-	-	-	-	-



For Capital Green Dynamic Solution Private Limited

Director/Authorized Signatory



