

INDEPENDENT AUDITORS' REPORT

To
The Members of GREEN DELHI BQS LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **GREEN DELHI BQS LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2018, the Statement of Profit and Loss, the Statement of Changes in Equity, the Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2018 and its losses and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure-1** a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, 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.
 - (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, the Statement of Changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015;
 - (e) On the basis of the written representations received from the directors as on 31st March, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2018 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 **Annexure-2**.
 - (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, 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 on 31st March, 2018;
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.



iii. There is no amount payable towards investor education and protection fund in accordance with the relevant provisions of the Companies Act, 1956 (1 of 1956) and rules made thereunder.

For N.C. Aggarwal & Co.
Chartered Accountants
Firm Registration No. 003273N

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G. K. Aggarwal
Partner
Membership No. 086622

Date: 23rd April 2018
Place: New Delhi

ANNEXURE-1 TO INDEPENDENT AUDITORS' REPORT

(Annexure referred to in our report of even date to the members of **GREEN DELHI BQS LIMITED** on the accounts for the year ended 31st March, 2018)

1. (a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

(b) The Management in accordance with a phased programme of verification adopted by the Company has physically verified a major portion of the fixed assets. In our opinion, the frequency of verification is reasonable having regard to the size of the Company and the nature of its assets. To the best of our knowledge, no material discrepancies have been noticed on such verification.

(c) The Company does not have any immovable property in the name of the Company.
2. The company does not have inventory. Accordingly, the provision of clause 3(ii) of the Companies (Auditor's Report) Order, 2016 are not applicable to the company.
3. According to the information and the explanations given to us, the company has not granted any loans, secured or unsecured to companies, firms, limited liability partnership or other parties covered in the register maintained under section 189 of the Companies Act 2013. Accordingly, the provisions of clause 3(iii)(a), 3(iii)(b) and 3(iii)(c) of the order are not applicable to the company and hence not commented upon.
4. The Company has not granted any loans or given any guarantee and security covered under Section 185 and 186 of the Companies Act, 2013. Accordingly, the provisions of clause 3(iv) of the order are not applicable to the company and hence not commented upon.
5. According to the information given to us, the Company has not accepted any deposits under the provisions of section 73 to 76 of the Companies Act, 2013 or any other relevant provisions of the companies Act and the Companies (Acceptance of Deposits) Rules, 2014 as amended from time to time. No order has been passed with respect to Section 73 to 76, by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other tribunal.
6. As informed to us, Company is not required to maintain the cost records under sub-section (I) of section 148 of the Companies Act, 2013. Accordingly, the provisions of clause 3(vi) of the order are not applicable to the company.
7. (a) Undisputed statutory dues including provident fund, employee' state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues have generally been regularly deposited with the appropriate authorities and there are no undisputed dues outstanding as at 31st March, 2018 for a period of more than six months from the date they became payable.



- (b) According to the information and explanations given to us, there are no material dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax which have not been deposited with the appropriate authorities on account of any dispute.
8. According to the records of the Company examined by us and the information and explanations given to us, the Company has not taken loans or borrowing from financial institution, bank, government or issued any debentures. Accordingly, the provisions of clause 3(viii) of the order are not applicable to the company.
9. The Company has not raised any money by way of initial public offer or further public offer or debt instruments. According to the information and explanations given to us, the loans have been applied for the purposes for which they were raised, other than temporary deployment pending allocation.
10. According to the information and explanations given to us and as represented by the Management and based on our examination of the books and records of the Company and in accordance with generally accepted auditing practices in India, we have been informed that no case of frauds has been committed on or by the Company or by its officers or employees during the year.
11. The Company does not provide or paid any managerial remuneration as per the provisions of Section 197 read with Schedule V of the Companies Act, 2013. Accordingly, provisions of clause 3 (xi) of the Order are not applicable to the Company.
12. The company is not a Nidhi Company. Accordingly, the provisions of clause 3 (xii) of the Order are not applicable to the Company.
13. The Company has complied with the provisions of Section 177 and 188 of the Companies Act, 2013 w.r.t. transactions with the related parties, where applicable. Details of the transactions with the related parties have been disclosed in the financial statements as required by the applicable Indian Accounting Standards.
14. The Company has not made any preferential allotment or private allotment of shares or fully or partly convertible debentures during the year. Accordingly, provisions of clause 3 (xiv) of the Order are not applicable to the Company.
15. The Company has not entered into any non-cash transactions with the directors or persons connected with him as covered under Section 192 of the Companies Act, 2013. Accordingly, provisions of clause 3 (xv) of the Order are not applicable to the Company.



16. The company is not required to be registered under section 45-IA of the Reserve Bank of India, 1934. Accordingly, provisions of clause 3 (xiv) of the Order are not applicable to the Company.

For N.C. Aggarwal & Co.
Chartered Accountants
Firm Registration No. 003273N

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G. K. Aggarwal
Partner
Membership No. 086622

Date: 23rd April 2018
Place: New Delhi

ANNEXURE-2 TO INDEPENDENT AUDITORS' REPORT

Annexure referred to in our report of even date to the members of GREEN DELHI BQS LIMITED on the accounts for the year ended 31st March, 2018

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of GREEN DELHI BQS LIMITED ("the Company") as of 31st March, 2018 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 Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company and the 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 (ICAI). 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 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 Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial 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, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, 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 ICAI. 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.

Our 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 judgment, 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 (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) 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 (3) 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

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, 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 31st March, 2018, based on the internal control over financial reporting criteria established by the Company and the components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the ICAI.

For N.C. Aggarwal & Co.
Chartered Accountants
Firm Registration No. 003273N



G. K. Aggarwal
Partner
Membership No. 086622

Date: 23rd April 2018
Place: New Delhi

GREEN DELHI BQS LIMITED
Balance Sheet as at 31st March 2018

Particulars	Note No.	As at March 31, 2018	As at March 31, 2017
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	1	1,196,158	1,404,440
(b) Other intangible assets	2	-	18,912,411
(c) Financial Assets			
(i) Loans	3	1,197,768	1,197,768
(ii) Other Financial Assets	4	100,000	100,000
(d) Deferred tax assets (Net)		39,363	39,363
		2,533,289	21,653,982
(2) Current Assets			
(a) Financial Assets			
(i) Trade receivables	5	1,478,756	1,478,756
(ii) Cash and Cash Equivalents	6	4,276,799	4,176,799
(iii) Other Financial assets	7	23,369	23,369
(b) Current tax assets (Net)	8	354,307	354,307
(c) Other current assets	9	23,556,360	23,556,360
		29,689,591	29,589,591
Total Assests		32,222,880	51,243,573
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital		1,000,000	1,000,000
(b) Other Equity	10	(1,029,007,896)	(1,009,282,203)
		(1,028,007,896)	(1,008,282,203)
LIABILITIES			
(1) Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	11	484,036,917	484,036,917
		484,036,917	484,036,917
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	12	311,205,707	311,205,707
(ii) Trade payables	13	262,935,729	262,935,729
(iii) Other Financial liabilities	14	1,996,823	1,337,923
(b) Other Current Liabilities	15	55,600	9,500
		576,193,859	575,488,859
Total Equity and Liabilities		32,222,880	51,243,573
Significant Accounting Policies and Notes to the Financial Statements	20		

In terms of our report of even date annexed hereto

For **N.C. AGGARWAL & CO.**
Chartered Accountants
Firm Registration No. 00327351

G.K. AGGARWAL
Partner
M.No.0: 522



Place : New Delhi
Dated : 23rd April, 2018

For and on behalf of the board of directors of
Green Delhi BQS Limited


TARUN JAIN
Director
DIN: 07872183


N. C. MATHUR
Director
DIN: 00004527

GREEN DELHI BQS LIMITED**Statement of Profit and Loss for the year ended 31st March,2018**

(Amount in Rs.)

Particulars	Note No.	For the Year ended March 31, 2018	For the Year ended March31, 2017
I. Revenue from operations			
II. Other income		-	-
III. Total Income (I+II)	16	-	91,780,629
IV. Expenses			
Finance costs	17	-	114
Depreciation and amortisation expense (net)	18	19,120,693	58,833,503
Other expenses	19	605,000	316,924
Total expenses (IV)		19,725,693	59,150,541
V. Profit/(loss) before exceptional items andtax (III-IV)		(19,725,693)	32,630,088
VI. Exceptional Items - Gain / (Loss)		-	-
VII. Profit/(loss) before tax (V-VI)		(19,725,693)	32,630,088
VIII. Tax Expense			
(1) Current Tax		-	-
(2) Deferred Tax		-	-
Total tax expense (VIII)		-	-
IX. Profit (Loss) for the year (VII-VIII)		(19,725,693)	32,630,088
X. Other Comprehensive Income		-	-
IX. Total comprehensive income of the year (VII + VIII)		(19,725,693)	32,630,088
X. Earnings per share:			
Basic and Diluted Earnings per equity share('):		(197.26)	326.30

In terms of our report of even date annexed hereto

For and on behalf of the board of directors
of Green Delhi BQS Limited

For N.C. AGGARWAL & CO.

Chartered Accountants

Firm Registration No. 003273N

G.K. AGGARWAL


Partner

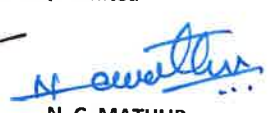
M.No.086622



Place : New Delhi

Dated : 23rd April,2018


TARUN JAIN
 Director
 DIN: 07872183


N. C. MATHUR
 Director
 DIN: 00004527

GREEN DELHI BQS LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2018

(Amount in Rs.)

Particulars	For the Year Ended March 31, 2018		For the Year Ended March 31, 2017	
	A. CASH INFLOW (OUTFLOW) FROM THE OPERATING ACTIVITIES			
NET PROFIT BEFORE TAX AND EXTRA ORDINARY ACTIVITY		(19,725,693)		32,630,088
Adjustments for:-				
Add/(Less)				
Depreciation	19,120,693		58,833,503	
Interest Expenses	-		-	
Liabilities no longer required written back	-		(91,780,629)	
Provision for doubtful debts written back		19,120,693		(32,947,126)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(605,000)		(317,038)
Adjustments for:-				
Trade Receivable	-		-	
Loans and Advances and Other assets	-		(13,300)	
Trade Payable And Other liabilities	705,000	705,000	59,995	46,695
CASH GENERATED FROM OPERATIONS		100,000		(270,343)
Direct tax paid		-		(42,401)
NET CASH INFLOW / (OUT FLOW) FROM OPERATING ACTIVITIES		100,000		(312,743)
B. CASH INFLOW / (OUTFLOW) FROM INVESTMENT ACTIVITIES				
NET CASH INFLOW / (OUTFLOW) FROM INVESTING ACTIVITIES		-		-
C. CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES				
Increase / (Decrease) in unsecured loan			(2,706)	
NET CASH INFLOW / (OUTFLOW) USED IN FINANCING ACTIVITIES		-		(2,706)
NET CHANGES IN CASH & CASH EQUIVALENT		100,000		(315,450)
Opening Cash and cash equivalent		4,176,798		4,492,249
Closing Cash and cash equivalent		4,276,798		4,176,798

In terms of our report of even date annexed hereto

For **N.C. AGGARWAL & CO.**
Chartered Accountants
Firm Registration No. 003273N

(G.K. AGGARWAL)
Partner
M.No. 086622



Place : New Delhi
Dated : 23rd April, 2018


TARUN JAIN
Director
DIN: 07872183


N. C. MATHUR
Director
DIN: 00004527

GREEN DELHI BQS LIMITED
Notes to Financial statements

1. Property, Plant and Equipment

(Amount in Rs.)

Particulars	Computer	Machinery and Equipment	Office Equipments	Vehicles	Total
Gross Block					
As at April 1, 2016	235,700	2,659,597	181,179	227,391	3,303,867
Additions	-	-	-	-	-
Disposal/ Adjustments	-	-	-	-	-
As At March 31, 2017	235,700	2,659,597	181,179	227,391	3,303,867
Additions	-	-	-	-	-
Disposal/Adjustments	-	-	-	-	-
As at March 31, 2018	235,700	2,659,597	181,179	227,391	3,303,867
Accumulated Depreciation					
As at April 1, 2016	231,329	1,104,567	172,120	178,803	1,686,819
Charge for the year	-	191,836	-	20,772	212,608
Disposal/ Adjustments	-	-	-	-	-
As at March 31, 2017	231,329	1,296,403	172,120	199,575	1,899,427
Charge for the year	-	191,836	-	16,446	208,282
Disposal/Adjustments	-	-	-	-	-
As at March 31, 2018	231,329	1,488,239	172,120	216,021	2,107,709
Net carrying amount					
As at March 31, 2017	4,371	1,363,194	9,059	27,816	1,404,440
As at March 31, 2018	4,371	1,171,358	9,059	11,370	1,196,158



GREEN DELHI BQS LIMITED
Notes to Financial statements

2. Intangible Assets

(Amount in Rs.)

Particulars	Brand	Bus Q Shelter	Total
Gross Block			
As at April 1, 2016	32,000	502,606,448	502,638,448
Additions	-	-	-
Disposal/Adjustments	-	-	-
As at March 31, 2017	32,000	502,606,448	502,638,448
Additions	-	-	-
Disposal/Adjustments	-	-	-
As at March 31, 2018	32,000	502,606,448	502,638,448
Accumulated Depreciation			
As at April 1, 2016	32,000	425,073,142	425,105,142
Charge for the year	-	58,620,895	58,620,895
Disposal/Adjustments	-	-	-
As at March 31, 2017	32,000	483,694,037	483,726,037
Charge for the year	-	18,912,411	18,912,411
Disposal/Adjustments	-	-	-
As at March 31, 2018	32,000	502,606,448	502,638,448
Net carrying amount			
As at March 31, 2017	-	18,912,411	18,912,411
As at March 31, 2018	-	-	-



GREEN DELHI BQS LIMITED
Notes to Financial Statements

3 Loans

Particulars	(Amount in Rs.)	
	As at March 31,2018	As at March 31,2017
Security Deposits	1,197,768	1,197,768
Total Loans	1,197,768	1,197,768

4 Other Non Current Financial Assets

Particulars	(Amount in Rs.)	
	As at March 31,2018	As at March 31,2017
Fixed Deposits with Banks with remaining maturity of more than 12 month*	100,000	100,000
Total Other non current financial assets	100,000	100,000

*Pledged with sales tax authorities

5 Trade Receivables

Particulars	(Amount in Rs.)	
	As at March 31,2018	As at March 31,2017
Unsecured Considered Good	1,478,756	1,478,756
Unsecured Considered Doubtful	323,853,593	323,853,593
Less: Allowance for doubtful debts	(323,853,593)	(323,853,593)
Total Trade Receivables	1,478,756	1,478,756

6 Cash and cash Equivalents

Particulars	(Amount in Rs.)	
	As at March 31,2018	As at March 31,2017
Cash on hand	-	-
Balance with banks (in current account)	4,276,799	4,176,799
Total Cash and cash Equivalents	4,276,799	4,176,799

7 Other Financial Assets

Particulars	(Amount in Rs.)	
	As at March 31,2018	As at March 31,2017
Interest Accrued on Fixed deposit	23,369	23,369
Total Other Financial Assets	23,369	23,369

8 Current Tax Asset(net)

Particulars	(Amount in Rs.)	
	As at March 31,2018	As at March 31,2017
Prepaid Taxes	354,307	354,307
Total Current Tax Asset (net)	354,307	354,307

9 Other Current Assets

Particulars	(Amount in Rs.)	
	As at March 31,2018	As at March 31,2017
Advance to suppliers	23,556,360	23,556,360
Prepaid Expenses	-	-
Total Other Current Assets	23,556,360	23,556,360



GREEN DELHI BOS LIMITED
Notes to Financial Statements

(Amount in Rs.)

	DESCRIPTION	As at			
		March 31, 2018	March 31, 2017		
10	EQUITY SHARE CAPITAL				
(a)	AUTHORISED SHARE CAPITAL 10,00,000 (Previous Year 10,00,000) Equity Shares of `10/- each	10,000,000	10,000,000		
(b)	ISSUED, SUBSCRIBED AND PAID UP CAPITAL 1,00,000 (Previous Year 1,00,000) Equity Shares of `10/- each	1,000,000	1,000,000		
(c)	RECONCILIATION OF THE NUMBER OF SHARES OUTSTANDING AT THE BEGINNING AND AT THE END OF THE YEAR Shares outstanding at the beginning of the year	1,000,000	1,000,000		
	Shares outstanding at the end of the year	100,000	100,000		
		100,000	100,000		
(d)	SHARE OF THE COMPANY HELD BY :-	No of Shares	No of Shares		
	Jindal Stainless (Hisar) Limited *	51,000	51,000		
	JSL Lifestyle Limited	23,000	23,000		
	*Including 40 shares (previous year 40 shares) held by persons as nominees of Jindal Stainless (Hisar) Limited				
(e)	SHARES IN THE COMPANY HELD BY EACH SHAREHOLDER HOLDING MORE THAN 5% SHARES ARE AS UNDER:-				
	Name of the Shareholder	As at 31st March 2018		As at 31st March 2017	
		No. of Shares Held	% of Holding	No. of Shares Held	% of Holding
	Jindal Stainless (Hisar) Limited	51,000	51%	51,000	51%
	JSL Lifestyle Limited	23,000	23%	23,000	23%
	Sh. Revti Basant Kumar Sharma	26,000	26%	26,000	26%
(f)	Aggregate number of bonus shares issued, share issued for consideration other than cash and bought back shares during the period of five years immediately preceding the reporting date				
	Nil		Nil		
(g)	Terms/Rights attached to Equity Shares				
	The Company has only one class of equity shares having a par value of Rs.10/- per equity share. Each equity shareholder is entitled to one vote per share.				



GREEN DELHI BQS LIMITED
Notes to Financial Statements

11 Non-current borrowings

(Amount in Rs.)

Particulars	As at March 31,2018	As at March 31,2017
Unsecured Loans		
Loans from related parties (Refer Note -12 of Notes to accounts)	213,947,987	213,947,987
Other inter corporate loans	270,088,930	270,088,930
Total non-current borrowings	484,036,917	484,036,917

12 Current borrowings

(Amount in Rs.)

Particulars	As at March 31,2018	As at March 31,2017
Inter Corporate Loan	311,205,707	311,205,707
Total current borrowings	311,205,707	311,205,707

13 Trade Payables

(Amount in Rs.)

Particulars	As at March 31,2018	As at March 31,2017
Due to micro and small enterprises	-	-
Due to other than micro and small enterprises	262,935,729	262,935,729
Total Trade Payables	262,935,729	262,935,729

*There are no Micro and Small Enterprises, to whom the Company owes dues as at 31st March 2017. This Information as Required to be disclosed under the Micro, Small and Medium Enterprises Development Act 2006 has been Determined to the extent such Parties have been Identified on the basis of information available with the Company.

14 Other Financial Liabilities

(Amount in Rs.)

Particulars	As at March 31,2018	As at March 31,2017
Other liabilities	1,996,823	1,337,923
Total Other Financial Liabilities	1,996,823	1,337,923

15 Other Current Liabilities

(Amount in Rs.)

Particulars	As at March 31,2018	As at March 31,2017
Statutory dues	55,600	9,500
Total Other Current Liabilities	55,600.00	9,500

