

INDEPENDENT AUDITORS' REPORT

To

The Members of GREEN DELHI BQS LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **GREEN DELHI BQS LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2020, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

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, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2020, and its profit, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. 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 Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rule thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual report, but does not include the financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this Auditors' Report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.



If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity 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 statement 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 is also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibility

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 skepticism 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.



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- 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) 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the financial year ended March 31, 2020 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



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 'A'** 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 including Other Comprehensive Income, the Statement of Change 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 March 31, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020 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 'B'**.
 - (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 which would have any material financial impact on the company as on March 31, 2020;
 - 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 / the Companies Act, 2013 and rules made thereunder.;



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(h)The company has not paid any managerial Remuneration in Accordance with section 197 of companies Act, 2013.

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



G. K. Aggarwal
Partner

M. No. 086622

Date: 30th May, 2020

Place: New Delhi

UDIN: 20086622AAAAPK2775



ANNEXURE 'A' 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 March 31, 2020)

1. a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
b) The Company has adopted a programme of Physical Verification of its Fixed assets by which fixed asset have been verified by the management according to the program of physical verification in a phased manner which in our opinion is reasonable having regard to the size of the Company and the nature of its fixed assets. The discrepancies noticed on such physical verification were not material.
c) The Company does not have any immovable property i.e. land in the name of the Company. Therefore, para 3(i)(c) of the order is not applicable to 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 excise, value added tax, cess, goods and services tax and other statutory dues have generally been regularly deposited with the appropriate authorities and there are no undisputed dues outstanding as at 31st March, 2020 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, goods and service tax, which have not been deposited with the appropriate authorities on account of any dispute.
8. In our opinion, on the basis of books and records examined by us and according to the information and explanations given to us, the company has not defaulted in repayment of dues to banks. However, the Company does not have any dues to financial institutions, debenture holders or government.
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. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the Financial Statements as required by the applicable accounting standards. However section 177 of the companies Act, 2013 is not applicable to the company.
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. According to the information and explanation given to us and based on our examination of records of the Company, 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 (xvi) of the Order are not applicable to the Company.

For N.C. Aggarwal & Co.

Chartered Accountants

Firm Registration No. 003273N



G. K. Aggarwal

Partner

M. No. 086622

Date: 30th May, 2020

Place: New Delhi

UDIN: 20086622AAAAPK2775



ANNEXURE 'B' 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, 2020

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, 2020 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, 2020, 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

M. No. 086622

Date: 30th May, 2020

Place: New Delhi

UDIN: 20086622AAAAPK2775



GREEN DELHI BQS LIMITED
Balance Sheet as at 31st March 2020

Particulars	Note No.	As at March 31, 2020	As at March 31, 2019
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	1	812,486	1,004,322
(b) Other intangible assets	2	-	-
(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
		<u>2,110,254</u>	<u>2,341,453</u>
(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	4,276,799
(iii) Other Financial assets	7	23,369	23,369
(b) Current tax assets (Net)	8	-	330,957
(c) Other current assets	9	5,008,896	23,625,480
		<u>10,787,820</u>	<u>29,735,361</u>
Total Assests		<u>12,898,074</u>	<u>32,076,814</u>
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	10	1,000,000	1,000,000
(b) Other Equity	10(A)	(698,299,604)	(915,325,469)
		<u>(697,299,604)</u>	<u>(914,325,469)</u>
LIABILITIES			
(1) Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	11	484,036,917	484,036,917
		<u>484,036,917</u>	<u>484,036,917</u>
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	12	225,215,000	237,309,620
(ii) Trade payables			
- Dues to Micro and small enterprises	13		
- Dues to other Micro and small enterprises	13	126,200	224,405,125
(iii) Other Financial liabilities	14	778,421	587,261
(b) Other Current Liabilities	15	41,140	63,360
		<u>226,160,761</u>	<u>462,365,366</u>
Total Equity and Liabilities		<u>12,898,074</u>	<u>32,076,814</u>

Significant Accounting Policies and Notes to the Financial Statements

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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 : Hisar
Dated : 30th May,2020



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

MAHABIR PRASHAD GUPTA
Director
DIN: 06908891

GIRISH AGGARWAL
Director
DIN: 08196115

GREEN DELHI BQS LIMITED**Statement of Profit and Loss for the year ended March 31, 2020**

(Amount in Rs.)

Particulars	Note No.	For the year ended Mar 31, 2020	For the Year ended March 31, 2019
I. Revenue from operations			-
II. Other income	16	236,535,819	114,231,116
III. Total Income (I+II)		236,535,819	114,231,116
IV. Expenses			
Finance costs	17	-	-
Depreciation and amortisation expense (net)	18	191,836	191,836
Other expenses	19	19,318,118	356,853
Total expenses (IV)		19,509,954	548,689
V. Profit/(loss) before exceptional items andtax (III-IV)		217,025,865	113,682,427
VI. Exceptional Items - Gain / (Loss)		-	-
VII. Profit/(loss) before tax (V-VI)		217,025,865	113,682,427
VIII. Tax Expense			
(1) Current Tax		-	-
(2) Deferred Tax		-	-
Total tax expense (VIII)		-	-
IX. Profit (Loss) for the year (VII-VIII)		217,025,865	113,682,427
X Other Comprehensive Income		-	-
IX. Total comprehensive income of the year (VII + VIII)		217,025,865	113,682,427
X. Earnings per share:			
Basic and Diluted Earnings per equity share (₹):		2,170.26	1,136.82

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 : Hisar
Dated : 30th May,2020



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

MAHABIR PRASHAD GUPTA
Director
DIN: 06908891

GIRISH AGGARWAL
Director
DIN: 08196115

GREEN DELHI BQS LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31ST, 2020

(Amount in Rs.)

Particulars	For the Year Ended March 31, 2020		For the Year Ended March 31, 2019	
A. CASH INFLOW / (OUTFLOW) FROM THE OPERATING ACTIVITIES				
NET PROFIT BEFORE TAX AND EXTRA ORDINARY ACTIVITY		217,025,865		113,682,427
Adjustments for:-				
Add/(Less)				
Depreciation	191,836		191,836	
Interest Expenses	-		-	
Provision for doubtful debts written back		191,836		191,836
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		217,217,701		113,874,263
Adjustments for:-				
Trade Receivable	-		-	
Loans and Advances and Other assets	18,986,904		(69,120)	
Trade Payable And Other liabilities	(224,109,985)	(205,123,081)	(39,909,056)	(39,978,176)
CASH GENERATED FROM OPERATIONS		12,094,620		73,896,087
Direct tax paid		-		-
NET CASH INFLOW / (OUT FLOW) FROM OPERATING ACTIVITIES		12,094,620		73,896,087
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	(12,094,620)		(73,896,087)	
NET CASH INFLOW / (OUTFLOW) USED IN FINANCING ACTIVITIES		(12,094,620)		(73,896,087)
NET CHANGES IN CASH & CASH EQUIVALENT		-		-
Opening Cash and cash equivalent		4,276,798		4,276,798
Closing Cash and cash equivalent		4,276,798		4,276,798

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 : Hisar
Dated : 30th May, 2020



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

MAHABIR PRASHAD GUPTA
Director
DIN: 06908891

GIRISH AGGARWAL
Director
DIN: 08196115

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, 2019	235,700	2,659,597	181,179	227,391	3,303,867
Additions	-	-	-	-	-
Disposal/ Adjustments	-	-	-	-	-
As at March 31, 2020	235,700	2,659,597	181,179	227,391	3,303,867
Accumulated Depreciation					
As at April 1, 2019	231,329	1,680,075	172,120	216,021	2,299,545
Charge for the year	-	191,836	-	-	191,836
Reversal for the year	-	-	-	-	-
As at March 31, 2020	231,329	1,871,911	172,120	216,021	2,491,381
Net carrying amount					
As at April 1, 2019	4,371	979,522	9,059	11,370	1,004,322
As at March 31, 2020	4,371	787,686	9,059	11,370	812,486



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, 2019	32,000	502,606,448	502,638,448
Additions	-	-	-
Disposal/Adjustments	-	-	-
As at Sept 30, 2019	32,000	502,606,448	502,638,448
Additions	-	-	-
Disposal/Adjustments	-	-	-
As at Sept 30, 2019	32,000	502,606,448	502,638,448
Accumulated Depreciation			
As at April 1, 2019	32,000	502,606,448	502,638,448
Charge for the year	-	-	-
Disposal/Adjustments	-	-	-
As at Sept 30, 2019	32,000	502,606,448	502,638,448
Charge for the year	-	-	-
Disposal/Adjustments	-	-	-
As at Sept 30, 2019	32,000	502,606,448	502,638,448
Charge for the year	-	-	-
Disposal/Adjustments	-	-	-
As at Dec 31, 2019	32,000	502,606,448	502,638,448
Charge for the year	-	-	-
Disposal/Adjustments	-	-	-
As at March 31, 2020	32,000	502,606,448	502,638,448



GREEN DELHI BQS LIMITED**Notes to Financial Statements for the year ended March 31, 2020****3 Loans**

Particulars	(Amount in Rs.)	
	As at March 31, 2020	As at March 31, 2019
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, 2020	As at March 31, 2019
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, 2020	As at March 31, 2019
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, 2020	As at March 31, 2019
Cash on hand	-	-
Balance with banks (in current account)	4,276,799	4,276,799
Total Cash and cash Equivalents	4,276,799	4,276,799

7 Other Financial Assets

Particulars	(Amount in Rs.)	
	As at March 31, 2020	As at March 31, 2019
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, 2020	As at March 31, 2019
Prepaid Taxes	-	330,957
Total Current Tax Asset (net)	-	330,957

9 Other Current Assets

Particulars	(Amount in Rs.)	
	As at March 31, 2020	As at March 31, 2019
Advance to suppliers	4,863,546	23,625,480
Balance with revenue authorities	145,350	-
Total Other Current Assets	5,008,896	23,625,480

