

CONFIDENTIAL/ गोपनीय



सत्यमेव जयते

भारतीय लेखा एवम् लेखा परीक्षा विभाग  
प्रधान निदेशक लेखा परीक्षक, रेलवे-वाणिज्यिक का कार्यालय  
तिलक ब्रिज (काफमो परिसर), नई दिल्ली - 110 002  
INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT,  
RLY-COMMERCIAL,  
TILAK BRIDGE (COFMOW PREMISES), NEW DELHI- 110002

No: PDA/RC/RPSU/13-27/BDRCL/2018-19/94

दिनांक: 12/09/2018

सेवा में,

प्रबंध निदेशक,  
भरुच दहेज रेलवे कम्पनी लिमिटेड,  
नई दिल्ली।

विषय: 31 मार्च 2018 को समाप्त वर्ष के लिए भरुच दहेज रेलवे कम्पनी लिमिटेड के वित्तीय विवरणों पर कंपनी अधिनियम 2013 की धारा 143 (6)(b) के अन्तर्गत भारत के नियंत्रक एवं महालेखापरीक्षक की टिप्पणियाँ।

महोदया,

मैं, भरुच दहेज रेलवे कम्पनी लिमिटेड के 31 मार्च 2018 को समाप्त वर्ष के वित्तीय विवरणों पर कंपनी अधिनियम 2013 की धारा 143 (6) (b) के अंतर्गत भारत के नियंत्रक-महालेखापरीक्षक की टिप्पणियाँ अद्योक्त कर रहा हूँ।

कृपया इस पत्र की संलग्नकों सहित प्राप्ति की पावती भेजी जाए।

संलग्न: यथोपरि।

भवदीय,  
वि. आर. मंडल  
(बी आर मंडल)  
प्रधाननिदेशक/आर.सी.

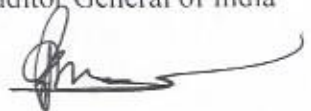
**COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6) (b) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL STATEMENTS OF BHARUCH DAHEJ RAILWAY COMPANY LIMITED FOR THE YEAR ENDED 31 MARCH 2018.**

The preparation of financial statements of **BHARUCH DAHEJ RAILWAY COMPANY LIMITED** for the period ended 31 March 2018 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 is the responsibility of the management of the company. The Statutory Auditors appointed by the Comptroller and Auditor General of India under Section 139 (5) of the Act are responsible for expressing opinion on the financial statements under Section 143 of the Act based on independent audit in accordance with the standards on auditing prescribed under section 143(10) of the Act. This is stated to have been done by them vide their Audit Report dated 21.08.2018.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statements of **BHARUCH DAHEJ RAILWAY COMPANY LIMITED** for the period ended 31 March 2018 under section 143(6)(a) of the Act. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inquiries of the statutory auditors and company personnel and a selective examination of some of the accounting records.

On the basis of my supplementary audit nothing significant has come to my knowledge which would give rise to any comment upon or supplement to statutory auditors' report under section 143 (6) (b) of the Act.

For and on the behalf of the  
Comptroller & Auditor General of India



(B.R.Mondal)  
Principal Director of Audit  
Railway Commercial, New Delhi

Place: New Delhi

Dated: 12 September 2018