



भारत

**Confidential/गोपनीय**  
**भारतीय लेखापरीक्षा एवं लेखा विभाग**  
**कार्यालय प्रधान निदेशक लेखापरीक्षा**  
**रेलवे वाणिज्यक, नई दिल्ली**  
**INDIAN AUDIT AND ACCOUNTS DEPARTMENT**  
**OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT**  
**RAILWAY-COMMERCIAL, NEW DELHI**



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest

संख्या:पीडीए/आरसी/Accounts Audit/BDRCL/53-31/2019-20/233 दिनांक:23.09.2019

सेवा में,

प्रबंध निदेशक,  
भरूच दहेज़ रेलवे कंपनी लिमिटेड  
39-42 (3<sup>rd</sup> फ्लोर H ब्लॉक) इंद्रा पैलेस  
कनाट सर्कस, इनर सर्किल  
नई दिल्ली - 110 001

विषय: 31 मार्च, 2019 को समाप्त वर्ष के लिए भरूच दहेज़ रेलवे कंपनी लिमिटेड के वित्तीय विवरणों पर कम्पनी अधिनियम 2013 की धारा 143(6) (b) के अंतर्गत भारत के नियंत्रक एवं महालेखापरीक्षक की टिप्पणियां।

महोदय,

मैं, भरूच दहेज़ रेलवे कंपनी लिमिटेड के 31 मार्च, 2019 को समाप्त वर्ष के लिए भरूच दहेज़ रेलवे कंपनी लिमिटेड के वित्तीय विवरणों पर कम्पनी अधिनियम 2013 की धारा 143(6) (b) के अंतर्गत भारत के नियंत्रक एवं महालेखापरीक्षक की टिप्पणियां अग्रेषित कर रहा हूँ।

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

भवदीय,

वि. आर. मंडल

संलग्न: यथोपरि।

(वि. आर. मंडल)  
प्रधान निदेशक/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 2019.**

The preparation of financial statements of **BHARUCH DAHEJ RAILWAY COMPANY LIMITED** for the period ended 31 March 2019 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 Revised Audit Report dated 09.09.2019 which supersedes their earlier report dated 23.08.2019.

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 2019 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: 23 September, 2019