



Confidential

भारतीय लेखा परीक्षा एवम् लेखा विभाग
विशेष कार्य अधिकारी का कार्यालय
कोफमो, भारतीय रेल, तिलक ब्रिज, नई दिल्ली
INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE OFFICER ON SPECIAL DUTY
COFMOW, INDIAN RAILWAYS, TILAK BRIDGE, NEW DELHI- 110002

No. PDA/R-C/PSU/32-24/BDRCL/2015-16

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Dated: 07-09-2015

To

The Managing Director
Bharuch Dahej Railway Company Ltd.
39-42, H-Block, Indra Palace,
Connaught Circus,
New Delhi..

Sub: 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 31st March 2015.

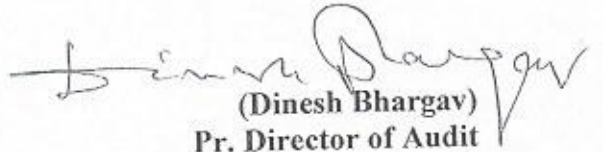
Sir,

The Non- Review Certificate under Section 143 (6) (b) of the Companies Act, 2013 on the Accounts of **Bharuch Dahej Railway Company Limited** for the year 2014-15 is enclosed. The Non Review Certificate may be placed before the Annual General Meeting along with Financial Statements of the Company in compliance with the provisions of the Companies Act, 2013. Six copies of the printed Annual Report, of the company may please be sent to this office at the earliest.

Receipt of the letter may please be acknowledged.

Yours faithfully,

Encl: As above

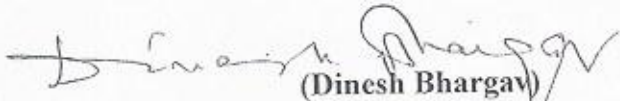

(Dinesh Bhargav)
Pr. Director of Audit
Railway Commercial

**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 2015**

The preparation of financial statements of BHARUCH DAHEJ RAILWAY COMPANY LIMITED for the year ended 31 March 2015 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 is the responsibility of the management of the company. The statutory auditor appointed by the Comptroller and Auditor General of India under Section 139(5) of the Act is 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 20-08-2015.

I, on behalf of the Comptroller and Auditor General of India, have decided not to conduct the supplementary audit of the financial statements of BHARUCH DAHEJ RAILWAY COMPANY LIMITED for the year ended 31 March 2015 and as such have no comments to make under section 143(6)(b) of the Act.

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


(Dinesh Bhargava)
Principal Director of Audit
(Railway Commercial)

Place: New Delhi
Date: -09-2015