



**Confidential**  
By Regd. Post

कार्यालय  
प्रधान महालेखाकार (आ.एवं रा.क्षे.ले.प.), गुजरात  
**Office of the**  
**Principal Accountant General (E&RSA), Gujarat**

No. ES-I/A/cs/ <sup>UGVCL</sup> /2019-19/OW 56)  
19.11.2019

सेवा में,  
प्रबंध निदेशक  
उत्तर गुजरात विज कंपनी लिमिटेड  
विसनगर रोड  
मेहसाणा-384001

**Sub:-** Comment of the Comptroller and Auditor General of India under Section 143(6)(b) of the Companies Act, 2013 on the financial statements of Uttar Gujarat Vij Company Limited for the year ended 31 March 2019.

Sir,

Please find enclosed nil comment certificate of the Comptroller and Auditor General of India under Section 143(6)(b) of the Companies Act, 2013 on the financial statements of Uttar Gujarat Vij Company Limited for the year ended 31 March 2019 for being placed before the Annual General Meeting of the Company.

Under Section 143(6) of the Companies Act, 2013 the comments of the Comptroller and Auditor General of India are required to be sent by the Company to every person entitled to copies of audited financial statements under Section 136(1) of the Companies Act, 2013 and also to be placed before the Annual General Meeting of the Company at the same time and in the same manner as the Statutory Auditors' Report of the Company. The date of placing the Report of the Comptroller and Auditor General of India before the Annual General Meeting may please be intimated to this office.

Six copies of the printed accounts may please be sent to this office for our use and record.

Receipt of this letter with its enclosures may please be acknowledged.

Yours faithfully,

**Sr. Dy. Accountant General (ES-I)**

Encl: As above

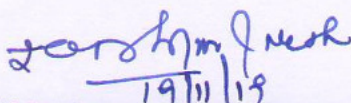
For Perusal Sir  
2011  
M.D.

**COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA  
UNDER SECTION 143(6)(b) OF THE COMPANIES ACT, 2013 ON THE  
FINANCIAL STATEMENTS OF UTTAR GUJARAT VIJ COMPANY LIMITED FOR  
THE YEAR ENDED 31 MARCH 2019**

The preparation of financial statements of **Uttar Gujarat Vij Company limited** for the year ended 31 March 2019 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (Act) 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 September 2019.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit under Section 143(6)(a) of the Act of the financial statements of **Uttar Gujarat Vij Company Limited** for the year ended 31 March 2019. 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 audit nothing significant has come to my knowledge which would give rise to any comment upon or supplement to Statutory Auditors' Report.

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



(H.K. Dharmadarshi)

Principal Accountant General (E&RSA), Gujarat

Place: Ahmedabad

Date: