



**BY REGISTERED POST**  
**CONFIDENTIAL**

No. AG (E&RSA)/ES-II/PS/2019-20/F- 234

Date: 14.11.2019

To  
The Managing Director  
Gulbarga Electricity Supply Company Limited,  
Corporate Office, Registered Office at Station Road,  
Gulbarga, Karnataka – 585102

**Sub:** Comments of the Comptroller & Auditor General of India under Section 143(6)(b) of the Companies Act, 2013 on the accounts of **Gulbarga Electricity Supply Company Limited, Gulbarga** for the year ended **31 March 2019**.

Sir,

I forward herewith **Comments** under section 143(6)(b) of the Companies Act, 2013 on the accounts of **Gulbarga Electricity Supply Company Limited, Gulbarga** for the year ended **31<sup>st</sup> March 2019**.

2. A copy of the proceedings of the Annual General Meeting adopting the certified accounts, Auditors Report thereon and the Comments of the Comptroller and Auditor General of India may be forwarded to this office immediately after the conclusion of the Annual General Meeting. Six copies of the printed Annual Reports may also be sent to this office.

3. Receipt of the letter and the enclosures may please be acknowledged.

Yours faithfully,

(ANUP FRANCIS DUNGUNG)  
ACCOUNTANT GENERAL  
(ECONOMIC & REVENUE SECTOR AUDIT)  
KARNATAKA, BENGALURU

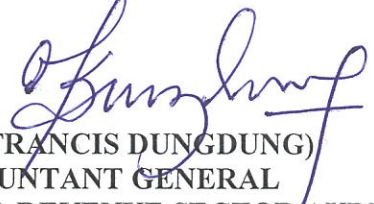
**COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA  
UNDER SECTION 143(6) (b) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL  
STATEMENTS OF GULBARGA ELECTRICITY SUPPLY COMPANY LIMITED,  
GULBARGA FOR THE YEAR ENDED 31 MARCH 2019.**

The preparation of financial statements of **Gulbarga Electricity Supply Company Limited, Gulbarga** 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 auditor/auditors 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 Revised Audit Report dated **11.11.2018** which supersedes their earlier Audit Report dated **30.08.2019**.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statements of **Gulbarga Electricity Supply Company Limited, Gulbarga** for the year 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.

In view of the revision made in the Statutory Auditors' Report, to give effect to some of my audit observations raised during supplementary audit, I have no further comments to offer upon or supplement to the statutory auditors' report under section 143(6)(b) of the Act.

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

  
**(ANUP FRANCIS DUNG DUNG)  
ACCOUNTANT GENERAL  
(ECONOMIC & REVENUE SECTOR AUDIT)  
KARNATAKA, BENGALURU**

**Place: Bangalore**

**Date: 11.11.2019**