



गोपनीय/शीघ्र डाक

संख्या: पीडीए(नौवहन)/सीए-II/एचओसीएल/लेखा/2019-20/ 83

10/09/2020

अध्यक्ष एवं प्रबंध निदेशक,
हिन्दुस्तान ऑर्गेनिक केमिकल्स लिमिटेड,
चौथी मंजिल, व्ही टाइम्स स्क्वेअर,
सेक्टर 15, सी बी डी बेलापूर,
नवी मुंबई 400 614

विषय: 31 मार्च 2020 को समाप्त वर्ष हेतू हिन्दुस्तान ऑर्गेनिक केमिकल्स लिमिटेड, के स्टैंडअलोन एवं कंसोलिडेटेड वित्तीय विवरणों पर कंपनी अधिनियम 2013 की धारा 143(6)(बी) के अंतर्गत भारत के नियंत्रक एवं महालेखापरीक्षक की टिप्पणियाँ।

महोदय,

31 मार्च 2020 को समाप्त वर्ष हेतू हिन्दुस्तान ऑर्गेनिक केमिकल्स लिमिटेड, के स्टैंडअलोन एवं कंसोलिडेटेड वित्तीय विवरणों पर कंपनी अधिनियम 2013 की धारा 143(6)(बी) के अंतर्गत भारत के नियंत्रक एवं महालेखापरीक्षक के द्वारा दी गई टिप्पणियाँ इस पत्र के साथ संलग्न हैं। टिप्पणियों को मुद्रित वार्षिक प्रतिवेदन के विषयसूची में उचित संकेत सहित सांविधिक लेखापरीक्षक के प्रतिवेदन के आगे रखा जाये।

वार्षिक सामान्य बैठक के समापन के पश्चात, वित्तीय विवरण, सांविधिक लेखापरीक्षक का प्रतिवेदन तथा भारत के नियंत्रक एवं महालेखापरीक्षक की टिप्पणियों को अपनाते हुए वार्षिक सामान्य बैठक की कार्यवाही की एक प्रतिलिपि इस कार्यालय को अविलंब अग्रेषित की जाए। मुद्रित वार्षिक प्रतिवेदन की पाँच प्रतियाँ भी इस कार्यालय को भेजी जायें।

कृपया इस पत्र एवं संलग्नकों की प्राप्ति की सूचना दें।

भवदीय,

(पी. वी. हरि कृष्णा)

प्रधान निदेशक लेखापरीक्षा (नौवहन)

संलग्नक: यथोपरि।

**COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
UNDER SECTION 143(6)(b) OF THE COMPANIES ACT, 2013 ON THE
FINANCIAL STATEMENTS OF HINDUSTAN ORGANIC CHEMICALS LIMITED,
FOR THE YEAR ENDED 31 MARCH 2020**

The preparation of the Standalone Financial Statements of Hindustan Organic Chemicals Limited for the year ended 31 March 2020 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 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 26 June 2020.

I, on behalf of the Comptroller and Auditor General of India, have conducted a Supplementary Audit of the Standalone Financial Statements of Hindustan Organic Chemicals Limited for the year ended 31 March 2020 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 behalf of the
Comptroller and Auditor General of India



(P. V. Hari Krishna)
Principal Director of Audit (Shipping)

Place: Mumbai

Date: 10 September 2020


COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6)(b) READ WITH SECTION 129(4) OF THE COMPANIES ACT, 2013 ON THE CONSOLIDATED FINANCIAL STATEMENTS OF HINDUSTAN ORGANIC CHEMICALS LIMITED, FOR THE YEAR ENDED 31 MARCH 2020

The preparation of Consolidated Financial Statements of Hindustan Organic Chemicals Limited for the year ended 31 March 2020 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 appointed by the Comptroller and Auditor General of India under Section 139(5) read with section 129(4) of the Act is responsible for expressing opinion on the Financial Statements under Section 143 read with section 129(4) 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 26 June 2020.

I, on behalf of the Comptroller and Auditor General of India, have conducted a Supplementary Audit of the Consolidated Financial Statements of Hindustan Organic Chemicals Limited for the year ended 31 March 2020 under Section 143(6)(a) read with section 129(4) of the Act. We conducted a Supplementary Audit of the Financial Statements of Hindustan Organic Chemicals Limited and Hindustan Fluorocarbons Limited for the year ended on that date. 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 behalf of the
Comptroller and Auditor General of India


(P. V. Hari Krishna)
Principal Director of Audit (Shipping)

Place: Mumbai

Date: 10 September 2020