

**Comments of the Comptroller and Auditor General of India under Section 619(4) of the Companies Act, 1956 on the accounts of HSCC (India) Limited for the year ended 31 March, 2009.**

The preparation of financial statements of **HSCC (India) Limited** for the year ended 31 March 2009 in accordance with the financial reporting framework prescribed under the Companies Act, 1956 is the responsibility of the management of the Company. The Statutory Auditors appointed by the Comptroller and Auditor General of India under Section 619(2) of the Companies Act, 1956 are responsible for expressing opinion on these financial statements under section 227 of the Companies Act, 1956 based on independent audit in accordance with the auditing and assurance standards prescribed by their professional body the Institute of Chartered Accountants of India. This is stated to have been done by them vide their Audit Report dated 11 August 2009.

I on behalf of the Comptroller and Auditor General of India have decided not to review the report of the Statutory Auditors' on the accounts of **HSCC (India) Limited** for the year ended 31 March 2009 and as such have no comments to make under Section 619(4) of the Companies Act 1956.

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

**Place : New Delhi**

**Dated : 27 August 2009**

**(Birendra Kumar)  
Principal Director of Commercial Audit  
& Ex-officio Member, Audit Board-I,  
New Delhi.**