


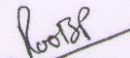
FORM A


Covering letter of the annual audit report to be filed with the stock exchanges

1.	Name of the Company:	Bharat Heavy Electricals Limited
2.	Annual financial statements for the year ended	31 st March, 2013.
3.	Type of Audit observation	Un-qualified
4.	Frequency of observation	Not Applicable

For Bharat Heavy Electricals Limited


(P.K. Bajpai)
Director (Finance)


(B. Prasada Rao)
Chairman & Managing Director

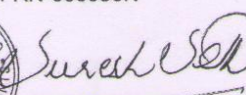

(S. Ravi)
Chairman Audit Committee

For Gandhi Minocha & Co.
Chartered Accountants
FRN 000458N



(Bhupinder Singh)
Partner
M. No. 092867

For S. N. Dhawan & Co.
Chartered Accountants
FRN-000050N



(Suresh Sethi)
Partner
M .No. 10577