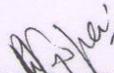


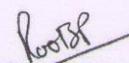
**FORM A**

**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 <sup>st</sup> March, 2013.
3.	Type of Audit observation	Un-qualified
4.	Frequency of observation	Not Applicable

For Bharat Heavy Electricals Limited

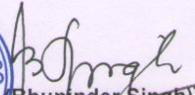
  
(P.K. Bajpai)  
Director (Finance)

  
(B. Prasada Rao)  
Chairman & Managing Director

  
(S. Ravi)  
Chairman Audit Committee

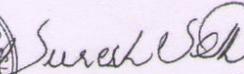
For Gandhi Minocha & Co.  
Chartered Accountants  
FRN 000458N



  
(Bhupinder Singh)  
Partner  
M. No. 092867

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



  
(Suresh Seth)  
Partner  
M.No. 10577