



Auditor Certificate
To Whom So Ever It May Concern

This is to certify that Indradhanush Gas Grid Limited (IGGL) has achieved CAPEX of Rs 2,320.57 crores (Two Thousand Three Hundred Twenty Crore and Fifty-seven lakhs) as per audited accounts for FY 2022-23. Details are given below:

Audited balance:

(Rs in crores)

S. No	Particulars	Upto FY 2022-23	For FY 2022-23
1	Addition to Property, Plant & Equipment (PPE)	56.05	54.93
2	Addition to Intangible Assets	1.62	1.32
3	Addition to Right of Use (ROU)	685.06	451.53
4	Change in Capital work-in-progress (CWIP)*	3466.83	1833.73
5	Change in Intangible assets under development	-	-
6	Change in Capital Advance	17.02	-20.94
7	Others (Net)	-	-
	Total (S. No. 1-7)	4226.58	2320.57

**Adjusted with change in Amortization of Financial Guarantee Fees being notional in nature & Accumulated Depreciation incl. in CWIP*

Notes:

- (i) It is further certified that the above-mentioned figures are matching with audited accounts as on 31.03.2023
- (ii) We confirm that above figures are after referring instructions at page 2 of 2.

For **Anil Agarwala & Co.**

Chartered Accountants

FRN- 323205E

Piyush Sarawgi



(Piyush Sarawgi, ACA)

Membership no. 252228

Partner

UDIN: 23252228BGTTMU9669

Dated: Guwahati

May 01, 2023

ANIL AGARWALA & CO.

CHARTERED ACCOUNTANTS



201, Bliss Enclave (Above O Guwahati Restaurant) G.S. Road, Ganeshguri, Guwahati, Assam 781005
Ph. +91 9435086605, +91 361 3539595
e-mail: anil.agarwala.co@gmail.com

Instructions

CAPEX means any expenditure incurred towards acquisition/ addition of any asset which, on completion, would form part of fixed assets and shown in Annual accounts of the CPSE under the Property, Plant and Equipment, Capital work in progress, Intangible assets etc. CAPEX may be for expansion, modernization or diversification. This has to be considered as per audited Balance Sheet i.e. on accrual basis and not on cash basis and would be calculated as under:

(Rs in crores)

S. No	Particulars	Upto FY 2022-23	For FY 2022-23
1	Only Addition to Property, Plant & Equipment (PPE) incl. Land for the period	56.05	54.93
2	Only Addition to Intangible Assets for the period	1.62	1.32
3	Only Addition to Right of Use (ROU) for the period excl. Lease Assets	685.06	451.53
4	Change in Capital work-in-progress (CWIP) incl. Capital Stores & MIT (Closing minus Opening) *	3466.83	1833.73
5	Change in Intangible assets under development (Closing minus Opening)	-	-
6	Change in Capital Advance (Closing minus Opening)	17.02	-20.94
7	Others (Net)	-	-
	Total (S. No. 1-7)	4226.58	2320.57

*Adjusted with change in Amortization of Financial Guarantee Fees being notional in nature & Accumulated Depreciation incl. in CWIP

Piyush Sarangi

