No.: 25 /DGA (M&C)/Kol /AMG-I/Accounts Audit/ IGGL/ 2025-26

कार्यालय, महानिदेशक लेखापरीक्षा
(खान और कोयला)
निजाम महल, कोलकाता-700 020
एवं
1, काउंसिल हाउस स्ट्रीट,
कोलकाता-700001

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

OFFICE OF THE DIRECTOR GENERAL OF AUDIT (MINES & COAL)
NIZAM PALACE, KOLKATA-700 020
&
1, COUNCIL HOUSE STREET, KOLKATA-700001

24 JUN 2026

To,
The Chairman,
Indradhanush Gas Grid Limited,
7th Floor, NRL Centre,
122A, GS Road, Christian Basti,
Guwahati, Assam 781005

Subject: Comments of the Comptroller & Auditor General of India u/s 143(6)(b) of the Companies Act, 2013 on the Financial Statement of Indradhanush Gas Grid Limited for the year ended 31 March 2026.

Sir,

I forward herewith Comments of the Comptroller & Auditor General of India u/s 143(6)(b) of the Companies Act, 2013 on the Financial Statement of Indradhanush Gas Grid Limited for the year ended 31 March 2026.

The receipt of the letter may please be acknowledged.

Yours faithfully,

Encl: As stated.

(Biren Parmar)
Additional Deputy Comptroller and Auditor General

Phone: +033-2287 5380
+033-22489674

E-mail:dgaminescoal@cag.gov.in

COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143(6) (b) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL STATEMENTS OF INDRADHANUSH GAS GRID LIMITED FOR THE YEAR ENDED 31 MARCH 2026.

The preparation of financial statements of Indradhanush Gas Grid Limited for the year ended 31 March 2026 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 30 April 2026.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statements of Indradhanush Gas Grid Limited for the year ended 31 March 2026 under section 143 (6) (a) of the Act. The 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 & Auditor General of India

Place: Kolkata

Date:

(Biren Parmar)

Additional Deputy Comptroller & Auditor General