

कार्यालय महानिदेशक लेखापरीक्षा
(केन्द्रीय व्यय),
ऑडिट भवन, इन्द्रप्रस्थ एस्टेट,
नई दिल्ली-110002



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

OFFICE OF THE DIRECTOR GENERAL
OF AUDIT (CENTRAL EXPENDITURE),
AUDIT BHAWAN, INDRAPRASTHA ESTATE,
NEW DELHI-110002

No- CW/2-11/NSCFDC/2025-26/ 871

Date: 16.09.2025

To,
The Chairman & Managing Director,
National Scheduled Castes Finance and Development Corporation
14th Floor, SCOPE Minar, Core 1 & 2, Laxmi Nagar,
District Centre, Laxmi Nagar, Delhi-110 092.

Subject: Nil Comment Certificate on the Financial Statements of National Scheduled Castes Finance and Development Corporation for the year ended 31st March 2025.

Sir,

Please find attached along with this letter Nil comment certificate of the Comptroller & Auditor General of India on the Financial Statements of National Scheduled Castes Finance and Development Corporation for the year ended 31st March 2025. Management Letter on the financial statements will follow the issue of this communication.

Yours faithfully,

Encl.: As above.

Taanya Ambastha
16.09.25
(Taanya Ambastha)
Dy. Director (CAW)

COMMENTS OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA UNDER SECTION 143(6)(b) OF THE COMPANIES ACT ON THE FINANCIAL STATEMENTS OF NATIONAL SCHEDULED CASTES FINANCE & DEVELOPMENT CORPORATION, NEW DELHI FOR THE YEAR ENDING 31 MARCH 2025.

The preparation of financial statements National Scheduled Castes Finance & Development Corporation, New Delhi for the year ended 31 March 2025 in accordance with the financial reporting framework prescribed under the Companies Act, 2013 (the 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 22nd August 2025 which supersedes their earlier reports dated 1st August 2025 and 8th July 2025.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statements of National Scheduled Castes Finance & Development Corporation, New Delhi for the year ended 31 March 2025 under section 143(6)(a) of the Act. This 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 auditor's report under section 143(6)(b) of the Act.

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

Place: New Delhi
Date: 16.09.2025


(Saurav Kumar Jaipuriyar)
Director General of Audit
(Central Expenditure)