

**List of Audit Firms that have not filed NFRA-2 forms for Reporting Period 2018-19
(Audit reports signed during the period 01.04.2018 to 31.03.2019)
Position as on 30.09.2022**

1) Rule 5 of NFRA Rules 2018 (as amended from time to time) auditors of class of companies specified in Rule 3 of the above referred Rules are required to file with NFRA an annual return in specified form viz. NFRA-2, on or before 30th November every year. However, in order to provide sufficient time, window for filing NFRA-2 for reporting period 2018-19 is open, till date.

2) As per MCA notification GSR 456(E) dated 17.06.22 Rule13 states the punishment in case of non-compliance:-
" *Whoever contravenes any of the provisions of these rules, shall be punishable with fine not exceeding five thousand rupees, and where the contravention is a continuing one, with a further fine not exceeding five hundred rupees for every day after the first during which the contravention continues.*"

3) Technical issues, if any, faced while filing NFRA-2 may be brought to the notice of NFRA through email: helpdesk@nfra.gov.in

4) As per NFRA records, the below mentioned audit firms seems to have not yet filed annual return NFRA-2. In case if any have already filed, please advise us at email: helpdesk@nfra.gov.in

| S. No. | Audit Firm | Reg. No. |
|--------|----------------------------------------|----------|
| 1 | A AGARWAL & ASSOCIATES | 326873E |
| 2 | A AGRAWAL & CO | 001718C |
| 3 | A ANAND & CO | 005147C |
| 4 | A C JHAVERI & ASSOCIATES | 137685W |
| 5 | A D SHETH & ASSOCIATES | 134274W |
| 6 | A K RAJAGOPALAN & CO | 003405S |
| 7 | A K S D & ASSOCIATES | 322460E |
| 8 | A L THAKKAR & CO | 120116W |
| 9 | A M S K Y & CO | 008458N |
| 10 | A N A & ASSOCIATES | 130797W |
| 11 | A N GARG & CO | 004616N |
| 12 | A P A S & CO | 000340C |
| 13 | A PATWARI & CO | 326300E |
| 14 | A PURI & CO | 108231W |
| 15 | A R LANDGE & CO | 111971W |
| 16 | A R PANDHI & ASSOCIATES | 118057W |
| 17 | A SARAOGI & ASSOCIATES | 322993E |
| 18 | A YADAV & ASSOCIATES | 129725W |
| 19 | ABHAY JAIN & CO | 000008S |
| 20 | ADARSH KUMAR & CO | 013300N |
| 21 | ADITYA FALOR & ASSOCIATES | 127273W |
| 22 | AGARWAL & GUPTA | 017621C |
| 23 | AGARWAL & MANGAL | 100061W |
| 24 | AGARWAL ANKUSH & ASSOCIATES | 015125S |
| 25 | AGARWAL GUPTA NOKARI & RUSTAGI ASSOCIA | 310041E |
| 26 | AGARWAL JAIN & COMPANY | 014864C |
| 27 | AGGARWAL & RAMPAL | 003072N |
| 28 | AGRAWAL & GAUR | 010550N |
| 29 | AJAY PALIWAL & COMPANY | 012345C |
| 30 | ALOK BASUDEO & CO | 007299C |
| 31 | AMAR NATH SHARMA & CO | 100300W |

| S. No. | Audit Firm | Reg. No. |
|--------|-----------------------------|----------|
| 32 | AMIN PARIKH & CO | 100332W |
| 33 | AMIT GHARLUTE & CO | 133252W |
| 34 | AMIT K ARORA & CO | 021372N |
| 35 | AMIT MANOJ & CO | 009905C |
| 36 | AMIT RAMA KANT & CO | 009184C |
| 37 | AMITA ASSOCIATES | 323090E |
| 38 | AMITAVA SARKAR & CO | 328605E |
| 39 | ANIKET GOYAL & ASSOCIATES | 022331C |
| 40 | ANIL GALA & ASSOCIATES | 126344W |
| 41 | ANIL HARIRAM GUPTA & CO | 327781E |
| 42 | ANIL MALANI & ASSOCIATES | 329096E |
| 43 | ANIL MUKESH & ASSOCIATES | 014787N |
| 44 | ANIL S DESHPANDE & CO | 100471W |
| 45 | ANIL SOOD & ASSOCIATES | 004985N |
| 46 | ANKUR VINOD & CO | 014415C |
| 47 | ANMOL RANA & ASSOCIATES | 015666C |
| 48 | ANUJ GARG & CO | 003473N |
| 49 | ARORA GUPTA & CO | 021313C |
| 50 | ARPIT SHAH & CO | 123004W |
| 51 | ARUN JAIN & ASSOCIATES | 325867E |
| 52 | ASHISH MANKAD & ASSOCIATES | 113488W |
| 53 | ASHOK HOLANI & COMPANY | 009840C |
| 54 | ASHOK KUMAR GOYAL & CO | 002777N |
| 55 | ASHOK PATIL & ASSOCIATES | 122045W |
| 56 | ASHWANI K SINDWANI & CO | 021529N |
| 57 | ATUL PARIKH & CO | 106496W |
| 58 | AVIJIT DUTTA & CO | 326719E |
| 59 | AZAD JAIN & CO | 006251C |
| 60 | B AGGARWAL & CO | 004706N |
| 61 | B CHORDIA & CO | 121083W |
| 62 | B D M V & CO | 101256W |
| 63 | B G G & ASSOCIATES | 016874N |
| 64 | B G S & ASSOCIATES | 013021S |
| 65 | B G THAKKER & CO | 110920W |
| 66 | B J TRIVEDI & ASSOCIATES | 111042W |
| 67 | B K KAPUR & CO | 000852C |
| 68 | B K SHARMA & ASSOCIATES | 323388E |
| 69 | B K SOOD & CO | 000948N |
| 70 | B KUMAR & CO | 306098E |
| 71 | B M MODI & CO | 106477W |
| 72 | B MANNA & CO | 325326E |
| 73 | B MUKHERJEE & CO | 302096E |
| 74 | B N AGRAWAL & CO | 320312E |
| 75 | B N P S Y & ASSOCIATES | 507853C |
| 76 | B P AGARWAL & ASSOCIATES | 316155E |
| 77 | B P GHARDA & CO | 103155W |
| 78 | B R DALAL & CO | 102024W |
| 79 | B R N MURTHY AND ASSOCIATES | 011309S |
| 80 | B S D & CO | 000312S |
| 81 | B S SAWHNEY & ASSOCIATES | 008241N |
| 82 | B S SHARMA & CO | 128249W |

| S. No. | Audit Firm | Reg. No. |
|--------|-----------------------------|-----------------|
| 83 | BABU PERAM & ASSOCIATES | 012721S |
| 84 | BAJRANG PARAS & CO | 118663W |
| 85 | BALAKRISHNA & CO | 004835S |
| 86 | BANSAL ANUPAM & CO | 005315C |
| 87 | BASU & CO | 302040E |
| 88 | BHALA & BHALA | 021008N |
| 89 | BHANDARI PINCHA & SURANA | 010811S |
| 90 | BHARAT H SHAH & ASSOCIATES | 122100W |
| 91 | BHARAT J RUGHANI & CO | 101220W |
| 92 | BHASIN HOTA & CO | 509935E |
| 93 | BHATIA & BHATIA | 003202N |
| 94 | BHATTER & PALIWAL | 131411W |
| 95 | BHAUMIK SHAH & CO | 137162W |
| 96 | BHAVIN ASSOCIATES | 101383W |
| 97 | BHOGILAL C SHAH & CO | 101424W |
| 98 | BHUTANI & ASSOCIATES | 025906N |
| 99 | BIDASARIA & ASSOCIATES | 315101E |
| 100 | BIMAL SHAH ASSOCIATES | 101505W |
| 101 | BIPIN B SHAH & CO | 101511W |
| 102 | BIPIN ZAVAR & ASSOCIATES | 121523W |
| 103 | BIPINCHANDRA J MODI & CO | 101521W |
| 104 | C MUKHERJEE & CO | 002149S |
| 105 | C P JARIA & CO | 104058W |
| 106 | C S CHAUBEY & CO | 138267W |
| 107 | CA. BHATT ASHOK KANAIYALAL | 36439 |
| 108 | CA. GARG AJAYKUMAR | 32538 |
| 109 | CA. JALAN MANISH | 530710 |
| 110 | CA. POLAVARAPU JANARDHAN | 26498 |
| 111 | CA. SUKUMAR G V | 207748 |
| 112 | CHANANI & ASSOCIATES | 325425E |
| 113 | CHAUDHRY VIGG JAMES & CO | 000949N |
| 114 | CHETAN MAKWANA & ASSOCIATES | 130416W |
| 115 | CHHAPARIA & ASSOCIATES | 322169E |
| 116 | CHITRESH GUPTA & ASSOCIATES | 017079N |
| 117 | CHUNNILAL & CO | 101947W |
| 118 | CYRIAC & ASSOCIATES | 014033S |
| 119 | D B SHAH & ASSOCIATES | 109530W |
| 120 | D C M & CO | 013189S |
| 121 | D G & ASSOCIATES | 023017N |
| 122 | D K J & ASSOCIATES | 023749N |
| 123 | D LODHA & ASSOCIATES | 135606W |
| 124 | D M A R K S & ASSOCIATES | 006413N |
| 125 | D MITRA & CO | 328904E |
| 126 | D P S Y & ASSOCIATES | 135764W |
| 127 | D R A & CO | 006476N |
| 128 | D S CHADHA & ASSOCIATES | 026723N |
| 129 | D S K H T P & ASSOCIATES | 119285W |
| 130 | D S SOLANKI & CO | 124118W |
| 131 | D V ADITYA & CO | 000044S |
| 132 | D V AGGARWALA & CO LLP | 001263C/C400022 |
| 133 | D VENUGOPAL & CO | 005712S |

| S. No. | Audit Firm | Reg. No. |
|--------|------------------------------|-----------------|
| 134 | DALAL & KALA ASSOCIATES | 102017W |
| 135 | DARSHIL DOSHI & CO | 137998W |
| 136 | DEEPAK GROVER & ASSOCIATES | 020678N |
| 137 | DEEPAK MEHTA & ASSOCIATES | 102239W |
| 138 | DEEPAK VEKARIA & ASSOCIATES | 126149W |
| 139 | DEORA MAHESHWARI & CO | 123009W |
| 140 | DEVADIYA & ASSOCIATES | 123045W |
| 141 | DEVI DAYAL & ASSOCIATES | 003910N |
| 142 | DHAKAD & CO | 131741W |
| 143 | DHARAM TANEJA ASSOCIATES | 003563N |
| 144 | DHILLON & ASSOCIATES | 002783N |
| 145 | DHRUVAPRAKASH & CO | 117674W |
| 146 | DILIP BACHCHAWAT & CO | 009311C |
| 147 | DILIP JAMBHEKAR & CO | 102560W |
| 148 | DINESH NANGRU & CO | 015003N |
| 149 | DIWAN GOSALIA & ASSOCIATES | 111881W |
| 150 | DOOGAR & ASSOCIATES | 000561N |
| 151 | DUBEY & CO | 007515N |
| 152 | DULARESH K JAIN & ASSOCIATES | 139701W |
| 153 | DUTTA SARKAR & CO | 303114E |
| 154 | E S & ASSOCIATES | 011236S |
| 155 | G A M S & ASSOCIATES LLP | 005104N/N500094 |
| 156 | G A, S M, D A, N S R & CO | 005986S |
| 157 | G C AGARWAL & ASSOCIATES | 017851N |
| 158 | G D DUBEY & ASSOCIATES | 009836C |
| 159 | G G A & ASSOCIATES | 009663S |
| 160 | G K NIGAM & ASSOCIATES | 004972N |
| 161 | G K P ASSOCIATES | 007680S |
| 162 | G L KOTHARI & CO | 001445S |
| 163 | G M K ASSOCIATES | 006945S |
| 164 | G M N RAO & CO | 016126S |
| 165 | G P KESHRI & ASSOCIATES | 017251N |
| 166 | G P S & ASSOCIATES | 121344W |
| 167 | G S SAI BABU & ASSOCIATES | 014207S |
| 168 | GANDHI & ASSOCIATES LLP | 102965W/W100192 |
| 169 | GARG ANIL & CO | 006308N |
| 170 | GARG BROS & ASSOCIATES | 001005N |
| 171 | GAURANG VORA & ASSOCIATES | 103110W |
| 172 | GHOSAL BASU & RAY | 315080E |
| 173 | GHOSH & GHOSH | 306020E |
| 174 | GHOSH KHANNA & CO | 003366N |
| 175 | GIRIRAJ & LOHIYA | 006031C |
| 176 | GOEL & JOSHI ASSOCIATES | 005186N |
| 177 | GOPAL C SHAH & CO | 103296W |
| 178 | GOYAL AND DEDANIA | 127312W |
| 179 | GREWAL & SINGH | 012322N |
| 180 | GULVARDHAN MALIK & CO | 028432N |
| 181 | GUPTA AGARWAL & ASSOCIATES | 329001E |
| 182 | GUPTA J & ASSOCIATES | 032107N |
| 183 | GUPTA JALAN & ASSOCIATES | 003721N |
| 184 | GUPTA VERMA & SETHI | 002605N |

| S. No. | Audit Firm | Reg. No. |
|--------|---------------------------|-----------------|
| 185 | GURVIR MAKKAR & CO | 014293N |
| 186 | GYANESH GUPTA & COMPANY | 024354N |
| 187 | H B & ASSOCIATES | 322716E |
| 188 | H B M & CO | 147066W |
| 189 | H G & CO | 013074C |
| 190 | H H BANDUKWALA & CO | 100965W |
| 191 | H K BATRA & ASSOCIATES | 009889N |
| 192 | H N JADAV & CO | 103801W |
| 193 | H N MOTIWALLA & CO | 111949W |
| 194 | H P JADEJA & ASSOCIATES | 135374W |
| 195 | H R AGARWAL & ASSOCIATES | 323029E |
| 196 | H R NAMPURWALA & CO | 128938W |
| 197 | H S GUPTA & CO | 000326C |
| 198 | H S JANI & ASSOCIATES | 127515W |
| 199 | H S MAKKAR & COMPANY | 016971N |
| 200 | H U M S & ASSOCIATES | 022230N |
| 201 | HARI S & ASSOCIATES | 007709N |
| 202 | HARISH & CO | 017372N |
| 203 | HARISH ARORA & ASSOCIATES | 015226C |
| 204 | HARJANI & ASSOCIATES | 128545W |
| 205 | HARJEET PARVESH & CO | 017437N |
| 206 | HARMEET SINGH & CO | 018918N |
| 207 | HEGDE & ASSOCIATES | 103610W |
| 208 | HEMANT C PARIKH & CO | 103634W |
| 209 | HIREN D SHAH & ASSOCIATES | 135212W |
| 210 | INDAPURKAR & MUNDADA | 118855W |
| 211 | J D S & CO | 018400C |
| 212 | J DWARKADAS & CO | 102806W |
| 213 | J M C & ASSOCIATES | 133076W |
| 214 | J M T & ASSOCIATES | 104167W |
| 215 | J N AGARWAL & CO | 325111E |
| 216 | J P LAKHOTIA & ASSOCIATES | 312061E |
| 217 | J R PUROHIT & CO | 111841W |
| 218 | J S U & ASSOCIATES | 141206W |
| 219 | J VAGERIYA & ASSOCIATES | 124193W |
| 220 | JAGDISH SAPRA & CO LLP | 001378N/N500037 |
| 221 | JAIN & CO | 302023E |
| 222 | JAIN & TRIVEDI | 113496W |
| 223 | JAIN ANIL & ASSOCIATES | 115987W |
| 224 | JAIN DHUREJA AND CO | 015033C |
| 225 | JAIN JAGAWAT KAMDAR & CO | 122530W |
| 226 | JAIN SONU & ASSOCIATES | 324386E |
| 227 | JAITHLIA & CO | 009569C |
| 228 | JITENDRA MISHRA & COMPANY | 125334W |
| 229 | JOY DALIA & CO | 104460W |
| 230 | K ARUN KUMAR & ASSOCIATES | 016215S |
| 231 | K B GOSALIA & CO | 123179W |
| 232 | K C J M AND ASSOCIATES | 121324W |
| 233 | K F JETSEY & CO | 104209W |
| 234 | K G VAKHARIA & CO | 117022W |
| 235 | K J SHAH & CO | 132369W |

| S. No. | Audit Firm | Reg. No. |
|--------|-------------------------------|----------|
| 236 | K K JAIN & CO | 002465N |
| 237 | K K MANKESHWAR & CO | 106009W |
| 238 | K M GARG & CO | 120712W |
| 239 | K M SHAH & CO | 109637W |
| 240 | K P B & ASSOCIATES | 114841W |
| 241 | K P D & CO | 136856W |
| 242 | K P N D & CO | 133861W |
| 243 | K SINGH & ASSOCIATES | 012458N |
| 244 | K Y & CO | 016381S |
| 245 | KAJAREKAR & CO | 137731W |
| 246 | KALYANASUNDARAM & CO | 001676S |
| 247 | KAMAL GUPTA ASSOCIATES | 000752C |
| 248 | KANSAL SINGLA & ASSOCIATES | 003897N |
| 249 | KAPIL DEV & ASSOCIATES | 025812N |
| 250 | KAPISH JAIN & ASSOCIATES | 022743N |
| 251 | KAPOOR JAIN & ASSOCIATES | 015689N |
| 252 | KAPUR & ASSOCIATES | 028675N |
| 253 | KASHYAP & CO | 011355C |
| 254 | KAUSHAL & AGRAWAL | 008846C |
| 255 | KEDIA & KEDIA ASSOCIATES | 104954W |
| 256 | KEWLANI & ASSOCIATES | 133928W |
| 257 | KHANDELWAL RAY & CO | 302035E |
| 258 | KHATTER & ASSOCIATES | 021979N |
| 259 | KHETAWAT AGARWAL & CO | 003960C |
| 260 | KHILNANI & ASSOCIATES | 005776C |
| 261 | KISHAN M MEHTA & CO | 105229W |
| 262 | KONAR MUSTAPHI & ASSOCIATES | 314125E |
| 263 | KOTHARI SANGAWAT & ASSOCIATES | 132985W |
| 264 | KRIPLANI MILANI & CO | 130461W |
| 265 | KRISHAN GOEL & ASSOCIATES | 009607N |
| 266 | KRISHNA NEERAJ & ASSOCIATES | 023233N |
| 267 | KUMAR & GIRI | 001584S |
| 268 | KUMAR & GUPTA | 020247N |
| 269 | L J KOTHARI & CO | 105313W |
| 270 | LAKHANI & LAKHANI | 115728W |
| 271 | LIHALA & CO | 315052E |
| 272 | LUNAWAT & CO | 000629N |
| 273 | M A N V & ASSOCIATES | 007351N |
| 274 | M A R S & ASSOCIATES | 010484N |
| 275 | M C DAS & CO | 301110E |
| 276 | M G M AND COMPANY | 117963W |
| 277 | M K K AGARWAL & ASSOCIATES | 328816E |
| 278 | M KAPADIA & CO | 133572W |
| 279 | M M CHATURVEDI & CO | 112941W |
| 280 | M M GALA & ASSOCIATES | 124913W |
| 281 | M M PALOD & CO | 006027S |
| 282 | M N T AND ASSOCIATES LLP | W100115 |
| 283 | M R C & ASSOCIATES | 004005S |
| 284 | M R SINGHWI & CO | 312121E |
| 285 | M S PARIKH & CO | 107558W |
| 286 | M S SINGHATWADIA & CO | 113954W |

| S. No. | Audit Firm | Reg. No. |
|--------|-------------------------------|----------|
| 287 | M SHARAN GUPTA & CO | 006340N |
| 288 | M V K ASSOCIATES | 120222W |
| 289 | MADAN JHA & ASSOCIATES | 016288N |
| 290 | MAHINDRA TANEJA & ASSOCIATES | 026348N |
| 291 | MAMRAJ & CO | 006396N |
| 292 | MANEESH AVNEESH & COMPANY | 008433C |
| 293 | MANISH GOYAL & ASSOCIATES | 007152C |
| 294 | MANISH JAGDISH & ASSOCIATES | 022450N |
| 295 | MANISH JAIN & ASSOCIATES | 015608N |
| 296 | MANOJ RAJ & ASSOCIATES | 017373N |
| 297 | MANOJ SANGEETA & ASSOCIATES | 021873N |
| 298 | MAYUR SHAH & ASSOCIATES | 106125W |
| 299 | MEHRA WADHWA & CO | 004749N |
| 300 | MEHTA BHARAT & ASSOCIATES | 106192W |
| 301 | MEHUL M SHAH & CO | 141907W |
| 302 | MILIND SHAH & CO | 127734W |
| 303 | MISTRY & SHAH | 122702W |
| 304 | MITTAL GARG GUPTA & CO | 016591N |
| 305 | MITTAL GOEL & ASSOCIATES | 017577N |
| 306 | MITUL MEHTA & CO | 121121W |
| 307 | MOHAN GUPTA & CO | 006519N |
| 308 | MUKESH CHOUDHARY & ASSOCIATES | 325258E |
| 309 | MUKESH MEHTA & ASSOCIATES | 116309W |
| 310 | N B T & ASSOCIATES | 143014W |
| 311 | N C RAJAN & CO | 003426S |
| 312 | N DHAWAN & CO | 007095N |
| 313 | N G JAIN & CO | 103941W |
| 314 | N G RAO & ASSOCIATES | 009399S |
| 315 | N K ASWANI & CO | 100738W |
| 316 | N K DAFRIA & CO | 005550C |
| 317 | N K JAIN & CO | 304078E |
| 318 | N KUMBHAT & CO | 113451W |
| 319 | N R & COMPANY | 015095C |
| 320 | N R KRISHNAMOORTHY & CO | 001492S |
| 321 | N R WAGHCHAURE & ASSOCIATES | 114999W |
| 322 | NAHAR V & CO | 010443C |
| 323 | NAHATA MAHAJAN & CO | 009739C |
| 324 | NANDY HALDER & GANGULI | 302017E |
| 325 | NARA HARI & RAGHAVENDRA | 014509S |
| 326 | NARENDRA SHARMA & CO | 004983C |
| 327 | NATESH & ASSOCIATES | 106957W |
| 328 | NAVITHA AND ASSOCIATES | 012026S |
| 329 | NEETI & ASSOCIATES | 026464N |
| 330 | NIDHI BANSAL & CO | 022073N |
| 331 | NIRANJAN JAIN & CO | 113913W |
| 332 | NIRMAL & ASSOCIATES | 002523C |
| 333 | NISHANT & ASSOCIATES | 027083N |
| 334 | NISHANT ALOK & CO | 029014N |
| 335 | NITIN K SHAH & CO | 107140W |
| 336 | NITIN VASANT GARUD & CO | 014133C |
| 337 | NIYATI PATEL & CO | 137165W |

| S. No. | Audit Firm | Reg. No. |
|--------|-------------------------------------|-----------------|
| 338 | O P BAGLA & CO LLP | 000018N/N500091 |
| 339 | O P SINGHANIA & CO | 002172C |
| 340 | OM P AGARWAL & ASSOCIATES | 006948C |
| 341 | P A AGARWAL & CO | 327316E |
| 342 | P A R Y & CO | 007288C |
| 343 | P C BOTHRA & CO | 306034E |
| 344 | P C SURANA & CO | 110631W |
| 345 | P D RANDAR & CO | 319295E |
| 346 | P D SARAF & CO | 109241W |
| 347 | P DALAL & CO | 102046W |
| 348 | P H D & ASSOCIATES | 111236W |
| 349 | P K RAO & CO | 014554S |
| 350 | P KHETAN & CO | 327386E |
| 351 | P M BHARGAVA & CO | 145087W |
| 352 | P P D AND COMPANY | 136510W |
| 353 | P S THAKARE & CO | 128572W |
| 354 | P SHAH & CO | 109710W |
| 355 | P SHANMUGARAJ & CO | 010222S |
| 356 | P SINGHVI & ASSOCIATES | 113602W |
| 357 | PACHISIA & ASSOCIATES | 327542E |
| 358 | PALAK VAID & CO | 021796C |
| 359 | PARIKH & AMIN ASSOCIATES | 107520W |
| 360 | PARTH SHAH AND ASSOCIATES | 144251W |
| 361 | PARTHASARATHY SANKARAN & ASSOCIATES | 009258S |
| 362 | PATEL VARMA & ASSOCIATES | 009108C |
| 363 | PATKAR & PENDSE | 107824W |
| 364 | PAWAN GUPTA & CO | 318115E |
| 365 | PAWAN K AGRAWAL & CO | 003112C |
| 366 | PEMMASANI & CO | 002630S |
| 367 | PINNAMANENI & CO | 002661S |
| 368 | PODDAR AGARWAL & CO | 329486E |
| 369 | PRADEEP KUMAR GOYAL & ASSOCIATES | 031270N |
| 370 | PRADIP B GANDHI & CO | 118674W |
| 371 | PRAFUL N SHAH & CO | 108057W |
| 372 | PRAKASH & SANTOSH | 000454C |
| 373 | PRAKASH BHAT & ASSOCIATES | 007830S |
| 374 | PRAKASH MISHRA & CO | 025280N |
| 375 | PRAKASH PATWARI & CO | 325639E |
| 376 | PRAMODKUMAR DAD & ASSOCIATES | 115869W |
| 377 | PRAVIN CHANDAK & ASSOCIATES | 116627W |
| 378 | PREETI JAIN & ASSOCIATES | 010847C |
| 379 | PRITESH SHAH & CO | 134952W |
| 380 | PRITI V MEHTA & COMPANY | 129568W |
| 381 | PUJA RATHI & ASSOCIATES | 014457S |
| 382 | PUJA SOMANI & CO | 328778E |
| 383 | PURNESH R MEHTA & CO | 142830W |
| 384 | PURUSHOTHAMAN BHUTANI & CO | 005484N |
| 385 | PUSHP K SAHU & CO | 128013W |
| 386 | R A N K S & ASSOCIATES | 329271E |
| 387 | R B GOHIL & CO | 119360W |
| 388 | R C AGARWAL & CO | 003175N |

| S. No. | Audit Firm | Reg. No. |
|--------|----------------------------------------|-----------------|
| 389 | R C CHADDA & CO LLP | 003151N/N500011 |
| 390 | R C SHARMA & ASSOCIATES | 021847N |
| 391 | R C VAKHARIA & CO | 111237W |
| 392 | R CHOPRA & ASSOCIATES | 022992N |
| 393 | R DALIYA & ASSOCIATES | 102060W |
| 394 | R G B & ASSOCIATES | 144967W |
| 395 | R K GOVIL & CO | 000748C |
| 396 | R K RELAN & CO | 002267N |
| 397 | R KINI & ASSOCIATES | 116134W |
| 398 | R KOTHARI & CO | 307069E |
| 399 | R M A & ASSOCIATES LLP | 000978N/N500062 |
| 400 | R M R & CO | 106467W |
| 401 | R N GUPTA & ASSOCIATES | 001419C |
| 402 | R P SARDAR & CO | 109273W |
| 403 | R PUGALIA & CO | 318188E |
| 404 | R R K & ASSOCIATES | 009785S |
| 405 | R RAMALINGAM & ASSOCIATES | 010616S |
| 406 | R S MODI & CO | 007921N |
| 407 | R SONI & CO | 130349W |
| 408 | R T P S & CO | 017980N |
| 409 | R TAYAL & ASSOCIATES | 006969N |
| 410 | R VENKATARAMA AIYAR & CO | 301035E |
| 411 | RAHUL BANSAL & ASSOCIATES | 327098E |
| 412 | RAHUL KAKANI & ASSOCIATES | 130198W |
| 413 | RAHUL SHAH AND COMPANY | 019910C |
| 414 | RAI QIMAT & ASSOCIATES | 013152C |
| 415 | RAJ CHANDRA & ASSOCIATES | 326312E |
| 416 | RAJ K SRI & CO | 014141N |
| 417 | RAJ SANDHYA & CO | 002011C |
| 418 | RAJAN K GUPTA & CO | 005945C |
| 419 | RAJANI MUKESH & ASSOCIATES | 004072C |
| 420 | RAJARATHINAM & ASSOCIATES | 011135S |
| 421 | RAJEEV SINGAL & CO | 008692C |
| 422 | RAJENDAR K KUMAR & ASSOCIATES | 010142C |
| 423 | RAJENDER KUMAR SINGAL & ASSOCIATES LLP | 016379N/N500008 |
| 424 | RAJENDRA C THAKKAR & CO | 108361W |
| 425 | RAJESH K SACHDEVA & ASSOCIATES | 019200N |
| 426 | RAJESH K SHARMA & ASSOCIATES | 013867N |
| 427 | RAJESH SAREEN & ASSOCIATES | 024475N |
| 428 | RAJESH SURESH JAIN & ASSOCIATES | 017163N |
| 429 | RAKESH BATRA & CO | 020461N |
| 430 | RAKESH BHATT & CO | 131788W |
| 431 | RAKESH SETHIA & CO | 327065E |
| 432 | RAKESH VARSHNEY & ASSOCIATES | 022399N |
| 433 | RAKESH VARSHNEY & CO | 019108N |
| 434 | RAM RATTAN & ASSOCIATES | 004472N |
| 435 | RANGWALA & CO | 115833W |
| 436 | RANJAN GUPTA & CO | 017319N |
| 437 | RANJIT JAIN & CO | 322505E |
| 438 | RATANGHAYARA & CO | 117626W |
| 439 | RATNAM DHAVEJI & CO | 006677S |

| S. No. | Audit Firm | Reg. No. |
|--------|--------------------------------|----------|
| 440 | RAVI A SHAH & ASSOCIATES | 125079W |
| 441 | RIDDHI P SHETH & CO | 140190W |
| 442 | RISHABH & CO | 010915C |
| 443 | RISHI SEKHRI AND ASSOCIATES | 128216W |
| 444 | RITESH BURAD & CO | 117936W |
| 445 | ROHIT BAID & CO | 031122N |
| 446 | ROHIT SHUKLA & ASSOCIATES | 315178E |
| 447 | ROOPEN R SHAH & CO | 119869W |
| 448 | RUPAREL & BAVADIYA | 126260W |
| 449 | S A R P & ASSOCIATES | 007375C |
| 450 | S AGARWAL & CO | 000808N |
| 451 | S B S B AND ASSOCIATES | 012192S |
| 452 | S C BANDI & CO | 130850W |
| 453 | S D A & ASSOCIATES | 120759W |
| 454 | S D B A & CO | 142004W |
| 455 | S DEDHIA & CO | 117695W |
| 456 | S G R & ASSOCIATES | 022767N |
| 457 | S JAWAHAR & ASSOCIATES | 006232S |
| 458 | S K BADJATYA & CO | 004017C |
| 459 | S K BHAMKAR & ASSOCIATES | 007482C |
| 460 | S K GULECHA & ASSOCIATES | 013340S |
| 461 | S K H D & ASSOCIATES | 105929W |
| 462 | S K JHA & CO | 126173W |
| 463 | S K KHANDELWAL & ASSOCIATES | 002305C |
| 464 | S K KUMAR & CO | 000204C |
| 465 | S K SINGHANIA & CO | 302206E |
| 466 | S K THANAWALA & CO | 110951W |
| 467 | S KRISHNA KUMAR & CO | 001478S |
| 468 | S L KHABYA & CO | 000004C |
| 469 | S M M P & ASSOCIATES | 120438W |
| 470 | S M MATHUR & CO | 006588N |
| 471 | S MAHENDRA & CO | 307131E |
| 472 | S MANDAL & CO | 314188E |
| 473 | S MANDAWAT & CO | 118330W |
| 474 | S N KEDIA & ASSOCIATES | 319025E |
| 475 | S N MURTHY & CO | 002217S |
| 476 | S N SHAH & ASSOCIATES | 109782W |
| 477 | S P S ASSOCIATES | 012358N |
| 478 | S P SARDA & CO | 323054E |
| 479 | S P V M & CO | 136751W |
| 480 | S PRAKASH AGGARWAL & CO | 006105C |
| 481 | S R B & ASSOCIATES | 310009E |
| 482 | S R Y & ASSOCIATES | 011227N |
| 483 | S RAJESH & CO | 108429W |
| 484 | S RAKHECHA & CO | 108490W |
| 485 | S RAMACHANDRA RAO & ASSOCIATES | 007735S |
| 486 | S RAMAKRISHNAN ASSOCIATES | 006637S |
| 487 | S S AGARWAL & CO | 312054E |
| 488 | S S DASANI & CO | 116521W |
| 489 | S S R V & ASSOCIATES | 135901W |
| 490 | S S RATHI & CO | 108726W |

| S. No. | Audit Firm | Reg. No. |
|--------|----------------------------------|-----------------|
| 491 | S S S D & CO | 020203C |
| 492 | S S V S & CO | 021648C |
| 493 | S SHAH & ASSOCIATES | 109771W |
| 494 | S T R G & ASSOCIATES | 014826N |
| 495 | S TEKRIWAL & ASSOCIATES | 009612N |
| 496 | S V S R & ASSOCIATES | 014139S |
| 497 | SACHIN PHADKE & ASSOCIATES | 133898W |
| 498 | SAFAL GUPTA & ASSOCIATES | 016530S |
| 499 | SAHA & MAJUMDER | 303087E |
| 500 | SAKETH AGARWAL & ASSOCIATES | 329093E |
| 501 | SALARPURIA & PARTNERS | 302113E |
| 502 | SALUJA & ASSOCIATES | 000148N |
| 503 | SAMIR GANDHI & CO | 127096W |
| 504 | SAMIR M SHAH & ASSOCIATES | 122377W |
| 505 | SANDEEP MUKHERJEE & ASSOCIATES | 009942C |
| 506 | SANGEET KUMAR & ASSOCIATES | 011954N |
| 507 | SANGRAM PAUL & CO | 308001E |
| 508 | SANJAY TALWAR & ASSOCIATES | 005923C |
| 509 | SANJEEV NAVIN & ASSOCIATES | 326800E |
| 510 | SANJEEV NEERU & ASSOCIATES | 013350N |
| 511 | SANKARAN & KRISHNAN | 003582S |
| 512 | SANTLAL PATEL & CO | 113888W |
| 513 | SANTOSH CHOUDHARY & ASSOCIATES | 323720E |
| 514 | SAPAN VASA & CO | 120693W |
| 515 | SARAF & CO | 312045E |
| 516 | SARAF MANOJ & CO | 323473E |
| 517 | SARASWAT & CO | 004846C |
| 518 | SARIA GUPTA & CO | 003168N |
| 519 | SATENDRA RAWAT & CO | 008298C |
| 520 | SATHISH KUMAR & ASSOCIATES | 017448S |
| 521 | SATNAM ASSOCIATES | 009870C |
| 522 | SATYA PRAKASH GARG & CO | 017544N |
| 523 | SAUMIL J KAPADIA & CO | 135970W |
| 524 | SAURABH R SHAH & CO | 127176W |
| 525 | SAXENA & SAXENA | 006103N |
| 526 | SEHGAL MEHTA & CO | 003330N |
| 527 | SEKHRI KANODIA & ASSOCIATES | 109389W |
| 528 | SESHACHALAM & CO | 003714S |
| 529 | SHAH & BHOSALE | 129657W |
| 530 | SHAH & KATHARIYA | 115171W |
| 531 | SHAH & TALATI | 120183W |
| 532 | SHANKAR GOSWAMI & ASSOCIATES | 328460E |
| 533 | SHANKARLAL JAIN & ASSOCIATES LLP | 109901W/W100082 |
| 534 | SHANTIMAY MAJUMDER & CO | 317116E |
| 535 | SHARMA & PAGARIA | 008217S |
| 536 | SHARMA ANAND & CO | 005453N |
| 537 | SHARMA GOEL & CO LLP | 000643N/N500012 |
| 538 | SHARMA PRAKASH & ASSOCIATES | 008028C |
| 539 | SHARMA SHARMA & CO | 009462N |
| 540 | SHASHANK K GUPTA & ASSOCIATES | 023270C |
| 541 | SHASHANK KHANDELWAL & ASSOCIATES | 019518C |

| S. No. | Audit Firm | Reg. No. |
|--------|--------------------------------|-----------------|
| 542 | SHASHANK PATKI & ASSOCIATES | 122054W |
| 543 | SHETH DOCTOR & ASSOCIATES | 124822W |
| 544 | SHIRISH DESAI & CO | 112226W |
| 545 | SHRIDHAR SHAH & CO | 134411W |
| 546 | SHYAM C AGRAWAL & CO | 110243W |
| 547 | SINGH GURPREET & CO | 031763N |
| 548 | SINGH R K & ASSOCIATES | 027247N |
| 549 | SINGHVI & MEHTA | 002464W |
| 550 | SOIN ASSOCIATES | 010637N |
| 551 | SRIDHAR JHAWAR & ASSOCIATES | 016921S |
| 552 | SRINIVAS & PADMANABHAN | 004021S |
| 553 | SUBHASH SAJAL & ASSOCIATES | 018178N |
| 554 | SUDHANSHU JAIN & ASSOCIATES | 020964N |
| 555 | SUDHIR KUMAR JAIN & ASSOCIATES | 318016E |
| 556 | SUJOY P MEHTA AND ASSOCIATES | 138588W |
| 557 | SUMANTH ANANTHARAM & CO | 016140S |
| 558 | SUNDARLAL DESAI & KANODIA | 110560W |
| 559 | SUNIL BANDI & COMPANY | 007419C |
| 560 | SUNIL VANKAWALA & ASSOCIATES | 110616W |
| 561 | SUNITA AGRAWAL & CO | 515225C |
| 562 | SURANA SINGH RATHI AND CO | 317119E |
| 563 | SURESH GUPTA Y & CO | 009012S |
| 564 | SURYANARAYANA & SURESH | 006631S |
| 565 | SUSHIL UPADHYAY & ASSOCIATES | 018851C |
| 566 | T D K & CO | 109804W |
| 567 | T RAGHAVENDRA & ASSOCIATES | 003329S |
| 568 | T SRINIVASA & CO | 016624S |
| 569 | TANDON & TANDON | 002070C |
| 570 | TANTIYA & CO | 140806W |
| 571 | TEJAS NADKARNI & ASSOCIATES | 135197W |
| 572 | U K GOENKA & CO | 010549N |
| 573 | UDAY PASAD & ASSOCIATES | 113230W |
| 574 | V A G & CO | 003014C |
| 575 | V A T S S & ASSOCIATES | 017573N |
| 576 | V B DALAL & CO | 102055W |
| 577 | V B R & ASSOCIATES | 013174N |
| 578 | V C G & CO | 021837N |
| 579 | V D SHUKLA & CO | 110240W |
| 580 | V J M & ASSOCIATES LLP | 027535N/N500093 |
| 581 | V K SEHGAL & ASSOCIATES | 011519N |
| 582 | V K TULSYAN & CO LLP | 326740E/E300015 |
| 583 | V M D & CO | 125002W |
| 584 | V N R ASSOCIATES | 004478S |
| 585 | V N S S & ASSOCIATES | 018367S |
| 586 | V P GUPTA & CO | 000699N |
| 587 | V R BHABHRA & CO | 112861W |
| 588 | V RAMARATNAM & CO | 002956S |
| 589 | V S AGARWAL & ASSOCIATES | 141089W |
| 590 | V S S A & ASSOCIATES | 012421N |
| 591 | V S SHAH AND ASSOCIATES | 143857W |
| 592 | V SAGAR AND CO | 016658S |

| S. No. | Audit Firm | Reg. No. |
|--------|------------------------------|----------|
| 593 | VARDHAMAN & CO | 004522S |
| 594 | VASUDEO & ASSOCIATES | 319299E |
| 595 | VIBHOR AGARWAL & ASSOCIATES | 015525C |
| 596 | VIJAY DARJI AND ASSOCIATES | 118614W |
| 597 | VIJAY S KALERA & ASSOCIATES | 115160W |
| 598 | VIJAY V DEDHIA & CO | 111439W |
| 599 | VIJAYARAGHAVAN & ASSOCIATES | 005699S |
| 600 | VIKRANT SALUNKE & ASSOCIATES | 128704W |
| 601 | VINOD BRIJ & ASSOCIATES | 500043N |
| 602 | VINOD KUMAR BINDAL & CO | 003820N |
| 603 | VINOD SINGHAL & CO | 005826C |
| 604 | VINOD VISHAL & CO | 009112N |
| 605 | VIPIN KUMAR & CO | 002123C |
| 606 | VIPIN NAGAR & CO | 005171C |
| 607 | VIPUL I SUTHAR & CO | 129104W |
| 608 | VIRAL JAIN AND ASSOCIATES | 135089W |
| 609 | VIREN GANDHI & CO | 111558W |
| 610 | VISHAL PALIWAL & ASSOCIATES | 011145C |
| 611 | VISHNU AGARWAL & ASSOCIATES | 134443W |
| 612 | VISHNU AGGARWAL ASSOCIATES | 007231C |
| 613 | VISHVES A SHAH & CO | 121356W |
| 614 | VIVEK KHANDOR & ASSOCIATES | 133055W |
| 615 | VORA & ASSOCIATES | 111612W |
| 616 | YADAV R SHYAM & CO | 016194N |
| 617 | YOGESH MAHIPAL & ASSOCIATES | 030845N |